

CITY OF  
MANITOU SPRINGS

FY2004 BUDGET

December 2, 2003

*City of Manitou Springs*

**YEAR 2004 BUDGETS--BY FUND**

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**APPROPRIATION ORDINANCE**

**AN ORDINANCE TO APPROPRIATE FUNDS FOR THE FISCAL YEAR 2004 AND TO APPROPRIATE FUNDS FOR EXPENDITURES NECESSARY TO PRESERVE PUBLIC SAFETY AND HEALTH AND TO SAFEGUARD PUBLIC FACILITIES BY AMENDING THE ANNUAL BUDGET FOR THE FISCAL YEAR ENDING DECEMBER 31, 2003**

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY THE CITY COUNCIL OF THE CITY OF MANITOU SPRINGS, COLORADO, THAT:**

**SECTION 1:** The following amounts are hereby appropriated for the year ending December 31, 2004, for the necessary expenditures of the various City departments and activities of the various City funds:

**SECTION 2:** The City of Manitou Springs 2003 Annual Budget is hereby revised to the Amended 2003 amounts shown:

	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>BUDGET 2004</b>
<b><u>GENERAL FUND REVENUES</u></b>			
Taxes	\$ 3,227,674	\$ 3,230,136	\$ 3,147,612
Licenses & Permits	50,400	38,485	40,200
Intergovernmental Revenues	176,107	205,304	206,908
Interfund Transfers	99,394	107,392	138,588
Charges for Services	175,675	149,822	155,970
Fines & Forfeitures	81,500	101,930	102,000
Miscellaneous Revenues	24,500	56,443	26,500
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 3,835,250</b>	<b>\$ 3,889,512</b>	<b>\$ 3,817,778</b>
Prior Year End General Fund Balance	291,106	360,042	349,890
TABOR Property Tax Refund	0	(20,873)	20,873
<b>GENERAL FUND AVAILABLE FUNDS:</b>	<b>\$ 4,126,356</b>	<b>\$ 4,228,681</b>	<b>\$ 4,188,541</b>
<b><u>GENERAL FUND EXPENDITURES</u></b>			
Legislative (City Council)	5,850	4,883	98,115
Judicial Department	28,410	29,000	30,315
Executive Department (Administration)	279,073	292,649	205,109
Finance Department	242,300	252,792	250,209
Community Development Department (Planning)	256,812	250,944	253,624
Police Department	746,329	709,318	789,413
Communications	175,991	191,225	185,254
Fire Department	352,328	366,246	363,981
Public Services Department (Parks & Streets)	805,707	701,584	744,334
Public Library	132,974	139,032	140,001
Aquatics Department (Swimming Pool)	232,115	227,934	231,508
<b>SUBTOTAL--Operations Expenditures</b>	<b>\$ 3,257,889</b>	<b>\$ 3,165,606</b>	<b>\$ 3,291,863</b>
Economic Development	290,791	290,791	301,145
Intergovernmental Outlays	9,676	7,397	5,931
Miscellaneous Expenditures	51,327	107,333	57,101
Capital Equipment/Non-operating Programs	350	1,130	1,300
<b>SUBTOTAL-General Fund Expenditures</b>	<b>\$ 3,610,033</b>	<b>\$ 3,572,257</b>	<b>\$ 3,657,340</b>
<b><u>TRANSFERS TO OTHER FUNDS</u></b>			
Capital Improvements Fund	309,167	302,258	303,394
<b>SUB TOTAL--Transfers to Other Funds</b>	<b>\$ 309,167</b>	<b>\$ 302,258</b>	<b>\$ 303,394</b>
<b>TOTAL--General Fund Expenditures/Transfers</b>	<b>\$ 3,919,200</b>	<b>\$ 3,874,515</b>	<b>\$ 3,960,734</b>
TABOR Reserve Additions (From Unreserved Gen Fund Balance)	5,239	4,277	11,258
<b>ENDING GENERAL FUND BALANCE</b>	<b>\$ 201,917</b>	<b>\$ 349,890</b>	<b>\$ 216,549</b>

**APPROPRIATION ORDINANCE (CONTINUED)**

**OTHER FUNDS EXPENDITURES:**

Water Enterprise Fund	\$ 781,586	\$ 870,027	\$ 865,758
SewerEnterprise Fund	452,962	474,829	608,524
Storm Drainage Fund	133,058	1,366,272	166,730
Law Enforcement Special Revenue Fund	17,069	10,883	16,000
Conservation Trust Fund	84,350	52,925	79,815
Capital Improvements Fund	454,526	576,697	601,984
Downtown Public Facilities Fund	0	0	1,015,118
Open Space Fund	151,639	158,870	76,850
Public Works Fund	37,854	37,854	35,500
Mineral Pool Fund	1,000	12,096	1,000
El Paso Blvd/Beckers Park Fund	99,283	99,281	116,757
<b>SUBTOTAL--All Funds Current Expenditures</b>	<b>\$ 6,132,527</b>	<b>\$ 7,534,249</b>	<b>\$ 7,544,771</b>
Less: Interfund Transfers To Other Funds	309,167	302,258	303,394
<b>NET CURRENT EXPENDITURES--All Funds</b>	<b><u>\$ 5,823,360</u></b>	<b><u>\$ 7,231,991</u></b>	<b><u>\$ 7,241,377</u></b>

**SECTION 3:** This ordinance shall be in full force and effect from and after five (5) days following its final passage and publication as provided by law;

**PASSED AS AMENDED ON SECOND READING AND ORDERED PUBLISHED THIS 2nd DAY OF December, 2003.**

\_\_\_\_\_  
MAYOR AND CITY COUNCIL

ATTEST: \_\_\_\_\_  
CITY CLERK

APPROVED AS TO FORM: \_\_\_\_\_  
CITY ATTORNEY

APPROVED FOR CITY COUNCIL ACTION: \_\_\_\_\_  
CITY ADMINISTRATOR

PUBLISHED: \_\_\_\_\_  
Daily Transcript

*City of Manitou Springs*

**SUMMARY OF ALL FUNDS--REVENUES AND EXPENDITURES**

*This is the summary of all 11 City of Manitou Springs funds, including those designated for specified purposes*

	ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b><u>REVENUES/AVAILABLE FUNDS:</u></b>					
General Fund	\$ 3,961,435	\$ 3,835,250	\$ 3,889,512	\$ 3,820,560	\$ 3,817,778
Water Enterprise Fund	701,753	1,019,784	947,780	931,268	894,617
Sewer Enterprise Fund	435,230	529,613	533,844	617,338	617,338
Storm Drainage Fund	78,397	161,745	1,263,253	161,512	161,512
Law Enforcement Spec. Revenue Fund	13,506	19,120	21,812	19,140	19,140
Conservation Trust Fund	52,635	45,800	48,252	46,300	46,300
Capital Improvement Fund	388,844	374,120	501,478	364,356	485,361
Downtown Public Facilities Fund	0	0	0	0	2,468,993
Open Space Funds	83,975	80,354	89,395	77,999	77,999
Public Works Fund	37,499	37,854	37,890	35,500	35,500
Mineral Pool Fund	721	700	700	700	700
El Paso Blvd Park Fund	140,653	142,174	142,278	133,342	133,342
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 5,894,648</b>	<b>\$ 6,246,514</b>	<b>\$ 7,476,194</b>	<b>\$ 6,208,015</b>	<b>\$ 8,758,580</b>
Less: Interfund Transfers From Other Funds	304,426	309,167	302,258	303,394	303,394
<b>NET CURRENT YEAR REVENUES</b>	<b>\$ 5,590,222</b>	<b>\$ 5,937,347</b>	<b>\$ 7,173,936</b>	<b>\$ 5,904,621</b>	<b>\$ 8,455,186</b>
Prior Year Ending Fund Balances	1,125,100	1,236,291	1,470,026	1,386,822	1,386,822
TABOR Property Tax Refund	0	0	(20,873)	20,873	20,873
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 6,715,322</b>	<b>\$ 7,173,638</b>	<b>\$ 8,623,089</b>	<b>\$ 7,312,316</b>	<b>\$ 9,862,881</b>

<b><u>EXPENDITURES:</u></b>					
General Fund	\$ 3,670,723	\$ 3,919,200	\$ 3,874,515	\$ 4,144,036	\$ 3,960,734
Water Enterprise Fund	701,065	781,586	870,027	799,017	865,758
Sewer Enterprise Fund	473,920	452,962	474,829	530,896	608,524
Storm Drainage Enterprise Fund	26,336	133,058	1,366,272	166,730	166,730
Law Enforcement Special Revenue Fund	4,439	17,069	10,883	16,000	16,000
Conservation Trust Fund	30,547	84,350	52,925	98,515	79,815
Capital Improvement Fund	331,805	454,526	576,697	446,858	601,984
Downtown Public Facilities Fund	0	0	0	0	1,015,118
Open Space Fund	161,665	151,639	158,870	76,850	76,850
Public Works Fund	37,786	37,854	37,854	35,500	35,500
Mineral Pool Fund	-1,489	1,000	12,096	1,000	1,000
El Paso Blvd Park Fund	105,111	99,283	99,281	116,757	116,757
<b>SUBTOTAL--Current Year Expenditures</b>	<b>\$ 5,541,908</b>	<b>\$ 6,132,527</b>	<b>\$ 7,534,249</b>	<b>\$ 6,432,160</b>	<b>\$ 7,544,771</b>
Less: Interfund Transfers To Other Funds	304,426	309,167	302,258	303,394	303,394
<b>NET CURRENT YEAR EXPENDITURES</b>	<b>\$ 5,237,482</b>	<b>\$ 5,823,360</b>	<b>\$ 7,231,991</b>	<b>\$ 6,128,766</b>	<b>\$ 7,241,377</b>

TABOR Reserve Additions (From Gen Fund Balance)	7,814	5,239	4,277	12,536	11,258
<b>ENDING BALANCES--All Funds &amp; Reserves*</b>	<b>\$ 1,348,067</b>	<b>\$ 1,345,039</b>	<b>\$ 1,386,822</b>	<b>\$ 1,171,014</b>	<b>\$ 1,156,371</b>

Revenues more (or less) than expenditures	\$ 352,740	\$ 113,986	\$ (58,055)	\$ (224,145)	\$ 1,213,809
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*\*These are the total Fund Balances available for future appropriation (spending), on a cash basis, for the purposes designated by the legislation that created the individual funds or reserves, respectively.*

## Prior Year and Ending Fund Balances

### PRIOR YEAR FUND BALANCES

General Fund	\$ 77,144	\$ 291,106	\$ 360,042	\$ 349,890	\$ 349,890
Water Enterprise Fund	284,157	177,788	284,845	362,598	362,598
Sewer Enterprise Fund	225,800	146,431	187,110	246,125	246,125
Storm Drainage Enterprise Fund	124,701	173,410	176,762	73,743	73,743
Law Enforcement Special Revenue Fund	9,691	18,275	18,758	29,687	29,687
Conservation Trust Fund	21,757	39,246	43,845	39,172	39,172
Capital Improvement Fund	148,246	197,465	205,285	130,066	130,066
Open Space Fund (P/T)	151,502	72,469	73,812	4,337	4,337
Public Works Fund	5,500	5,725	5,213	5,249	5,249
Mineral Pool Fund	70,440	70,896	72,650	61,254	61,254
El Paso Blvd Park Fund	6,162	43,480	41,704	84,701	84,701
<b>TOTAL PRIOR YEAR FUND BALANCES</b>	<b>\$ 1,125,100</b>	<b>\$ 1,236,291</b>	<b>\$ 1,470,026</b>	<b>\$ 1,386,822</b>	<b>\$ 1,386,822</b>

### CURRENT YEAR ENDING FUND BALANCES:

General Fund	\$ 360,042	\$ 201,917	\$ 349,890	\$ 34,751	\$ 216,549
Water Enterprise Fund	284,845	415,986	362,598	494,849	391,457
Sewer Enterprise Fund	187,110	223,082	246,125	332,567	254,939
Storm Drainage Enterprise Fund	176,762	202,097	73,743	68,525	68,525
Law Enforcement Special Revenue Fund	18,758	20,326	29,687	32,827	32,827
Conservation Trust Fund	43,845	696	39,172	(13,043)	5,657
Capital Improvement Fund	83,326	117,059	130,066	47,564	13,443
Open Space Fund (P/T)	73,812	1,184	4,337	5,486	5,486
Public Works Fund	5,213	5,725	5,249	5,249	5,249
Mineral Pool Fund	72,650	70,596	61,254	60,954	60,954
El Paso Blvd Park Fund	41,704	86,371	84,701	101,286	101,286
<b>TOTAL ENDING FUND BALANCES</b>	<b>\$ 1,348,067</b>	<b>\$ 1,345,039</b>	<b>\$ 1,386,822</b>	<b>\$ 1,171,014</b>	<b>\$ 1,156,371</b>

*City of Manitou Springs*

**GENERAL FUND**

**SUMMARY OF GENERAL FUND REVENUES & EXPENDITURES**

*The General Fund accounts for all undesignated City revenues and City operating costs*

	ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>REVENUES/AVAILABLE FUNDS:</b>					
Taxes	\$ 3,214,137	\$ 3,227,674	\$ 3,230,136	\$ 3,150,394	\$ 3,147,612
Licenses & Permits	33,618	50,400	38,485	40,200	40,200
Intergovernmental Revenues	258,493	176,107	205,304	206,908	206,908
Interfund Transfers	99,394	99,394	107,392	138,588	138,588
Charges for Services	252,954	175,675	149,822	155,970	155,970
Fines & Forfeitures	71,518	81,500	101,930	102,000	102,000
Miscellaneous Revenues	31,321	24,500	56,443	26,500	26,500
<b>SUBTOTAL--Current Year Revenues</b>	<b>\$ 3,961,435</b>	<b>\$ 3,835,250</b>	<b>\$ 3,889,512</b>	<b>\$ 3,820,560</b>	<b>\$ 3,817,778</b>
Prior Year Ending Fund Balance	77,144	291,106	360,042	349,890	349,890 a
TABOR Property Tax Refund	0	0	(20,873)	20,873	20,873 b
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 4,038,579</b>	<b>\$ 4,126,356</b>	<b>\$ 4,228,681</b>	<b>\$ 4,191,323</b>	<b>\$ 4,188,541 c</b>

**EXPENDITURES:**

Legislative (City Council)	2,269	5,850	4,883	5,650	98,115
Judicial Department	31,389	28,410	29,000	30,965	30,315
Executive Department (Administration)	249,843	279,073	292,649	294,482	205,109
Finance Department	247,623	242,300	252,792	248,246	250,209
Community Development Department (Planning)	233,418	256,812	250,944	281,154	253,624
Police Department	685,861	746,329	709,318	821,953	789,413
Emergency Communications	178,926	175,991	191,225	184,384	185,254
Fire Department	383,640	352,328	366,246	362,695	363,981
Public Services Department (Parks & Streets)	649,909	805,707	701,584	829,102	744,334
Public Library Department	122,438	132,974	139,032	141,805	140,001
Aquatics Department (Swimming Pool)	223,672	232,115	227,934	237,456	231,508
<b>SUBTOTAL--Operating Expenditures</b>	<b>\$ 3,008,988</b>	<b>\$ 3,257,889</b>	<b>\$ 3,165,606</b>	<b>\$ 3,437,892</b>	<b>\$ 3,291,863</b>
Economic Development	288,513	290,791	290,791	291,145	301,145
Intergovernmental Outlays	13,506	9,676	7,397	5,999	5,931
Miscellaneous Expenditures	51,085	51,327	107,333	101,256	57,101
Capital Equipment/Non-operating Programs	4,205	350	1,130	4,350	1,300 d
<b>SUBTOTAL--Operating &amp; Non-Operating Expenditure:</b>	<b>\$ 3,366,297</b>	<b>\$ 3,610,033</b>	<b>\$ 3,572,257</b>	<b>\$ 3,840,642</b>	<b>\$ 3,657,340</b>

**TRANSFERS TO OTHER FUNDS**

Capital Improvements Fund	304,426	309,167	302,258	303,394	303,394 e
Supplemental to Capital Improvements	0	0	0	0	0 f
<b>SUB TOTAL--Transfers To Other Funds</b>	<b>\$ 304,426</b>	<b>\$ 309,167</b>	<b>\$ 302,258</b>	<b>\$ 303,394</b>	<b>\$ 303,394</b>
<b>TOTAL EXPENDITURES &amp; TRANSFERS</b>	<b>\$ 3,670,723</b>	<b>\$ 3,919,200</b>	<b>\$ 3,874,515</b>	<b>\$ 4,144,036</b>	<b>\$ 3,960,734</b>

TABOR Reserve Additions (From Gen Fund Unrese	7,814	5,239	4,277	12,536	11,258 g
<b>ENDING BALANCE--Unreserved*</b>	<b>\$ 360,042</b>	<b>\$ 201,917</b>	<b>\$ 349,890</b>	<b>\$ 34,751</b>	<b>\$ 216,549 h</b>

Revenues more (or less) than expenditures      \$ 290,712      \$ (83,950)      \$ 14,997      \$ (323,476)      \$ (142,956)

\*This is the unreserved, undesignated General Fund Balance available for future appropriation (spending) on a c

**NOTES TO GENERAL FUND REVENUES AND EXPENDITURES**

- a) The Prior Year Ending Fund Balance is the "carryover" of funds, not otherwise reserved or designated for specific purposes, which is added to current year revenues and the total is then available to be appropriated for General Fund budgets in subsequent years.
- b) The TABOR Property Tax Refund is a refund of .468 mills (at \$20,867 @ Y2003 valuation) to refund taxes levied in excess of the proscribed Y2003 mil levy. The refund will be implemented with a Y2004 mil levy reduced by .468 mills. \$20,867 was subtracted from Y2003 Amended General Fund Revenues and placed into reserve. This reserved amount will be added to Y2004 Proposed General Fund Revenues to equalize the over and under-collection.
- c) All revenue estimates for year-end 2003 and Y2004 are based on the 2003 actual collections through October 31, 2003.
- d) A summary of capital purchases and non-operating programs in Departmental Budgets is as follows:

<u>Department</u>	<u>ACTUAL 2002</u>	<u>BUDGET 2003</u>	<u>AMENDED 2003</u>	<u>REQUESTED 2004</u>	<u>BUDGET 2004</u>
Legislative	\$ -	\$ -	\$ -	\$ 300	\$ 300
Judicial	0	0	0	0	0
Executive	0	0	0	0	0
Finance	482	0	0	750	0
Planning	629	100	100	2,550	250
Police	0	0	0	0	0
Communications	100	0	0	0	0
Fire	0	0	0	0	0
Public Services	0	0	780	0	0
Library	2,994	250	250	750	750
Aquatics	0	0	0	0	0
<b>Total Capital Purchases</b>	<b>\$ 4,205</b>	<b>\$ 350</b>	<b>\$ 1,130</b>	<b>\$ 4,350</b>	<b>\$ 1,300</b>

- e) "Interfund Transfers" are monies *transferred to* other city funds or entities *out of the General Fund*. These transfers are shown as "revenues" in each of the respective benefiting funds and are added to other revenues and the Prior Year Fund Balance of the fund.
- f) The interfund transfers to the Capital Improvements Fund are specified revenues received by the General Fund. This amount equals 1/6th of the Sales, Auto Use (net of collection costs), and General Use Tax which is set aside each year for long-life items such as street overlays. It may be supplemented by City Council in the General Fund Interfund appropriation. See uses of this money in Capital Improvement Fund budget.
- g) The "TABOR Reserve" is required as an emergency unallocated pool of money which may be used only for major unplanned events as specified in the Taxpayers Bill of Rights (TABOR). The TABOR reserve must consist of a sum equal to 3% of all city expenditures except those expenditures from enterprise funds, interfund transfers, federal grants, lottery receipts or voter-approved debt proceeds.
- h) The "Ending Balance--Unreserved" is the carryover from the current year beginning fund balance, plus current year revenues, less current year expenditures and interfund transfers out. This is referred to as "Contingency" funds to be specifically appropriated by City Council for items not otherwise budgeted.

**A summary of balances changes in the TABOR Reserve is as follows:**

	<u>ACTUAL 2002</u>	<u>BUDGET 2003</u>	<u>AMENDED 2003</u>	<u>REQUESTED 2004</u>	<u>BUDGET 2004</u>
Prior Year Ending TABOR Reserve	\$ 111,892	\$ 119,706	\$ 119,706	\$ 123,983	\$ 123,983
Net Additions (deletions)	7,814	5,239	4,277	12,536	11,258
<b>Ending TABOR Reserve</b>	<b>\$ 119,706</b>	<b>\$ 124,945</b>	<b>\$ 123,983</b>	<b>\$ 136,519</b>	<b>\$ 135,240</b>



*City of Manitou Springs*  
**DETAIL OF GENERAL FUND REVENUES**

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>TAXES:</b>						
10 311 110	Real Property Taxes	\$ 596,784	\$ 620,874	\$ 619,061	\$ 544,594	\$ 541,812
10 311 200	Specific Ownership Tax	126,415	120,000	128,226	130,000	130,000
10 311 300	General Sales Tax	1,532,676	1,550,000	1,500,000	1,500,000	1,500,000
10 311 310	Auto Use Tax	263,252	255,000	272,038	270,000	270,000
10 311 320	General Use Tax	51,022	50,000	41,148	50,000	50,000
10 311 400	Amusement Tax	272,200	260,000	285,162	280,000	280,000
10 311 500	Lodging & Camping Tax	122,664	115,000	121,901	115,000	115,000
10 311 610	Telephone Franchise Tax	15,000	15,000	15,000	15,000	15,000
10 311 620	Cable Television Franchise Tax	42,925	40,000	44,570	44,000	44,000
10 311 630	Public Utilities Franchise Tax	187,810	200,000	200,000	200,000	200,000
10 311 900	Penalties/Interest on Taxes	3,389	1,800	3,030	1,800	1,800
<b>SUBTOTAL--Taxes</b>		<b>\$ 3,214,137</b>	<b>\$ 3,227,674</b>	<b>\$ 3,230,136</b>	<b>\$ 3,150,394</b>	<b>\$ 3,147,612</b>
<b>LICENSES &amp; PERMITS:</b>						
10 320 110	Liquor (City) License Fees	1,982	2,500	1,465	2,000	2,000
10 320 115	Liquor License Processing Fees	3,611	3,000	1,900	3,000	3,000
10 320 140	Park & Open Space Fees	(2,996)	1,000	0	1,000	1,000
10 320 150	Planning Fees	4,518	9,000	6,500	7,000	7,000
10 320 155	Fire Inspection Fees	0	7,500	0	0	0
10 320 160	Business License Fees	20,959	25,000	21,705	20,000	20,000
10 320 180	Street Cut Permits	588	0	2,200	2,200	2,200
10 320 190	Other Licenses & Fees	3,860	1,000	3,776	4,000	4,000
10 320 270	Dog Licenses	1,096	1,400	939	1,000	1,000
<b>SUBTOTAL--Licenses &amp; Permits</b>		<b>\$ 33,618</b>	<b>\$ 50,400</b>	<b>\$ 38,485</b>	<b>\$ 40,200</b>	<b>\$ 40,200</b>
<b>INTERGOVERNMENTAL REVENUES:</b>						
10 334 715	Grants & Reimbursements	38,335	0	0	0	0
10 334 716	Pass-through Grants	0	0	0	0	0
10 335 521	Highway User Tax	144,951	143,107	137,832	139,473	139,473
10 335 550	Cigarette Tax	11,395	12,000	9,850	10,655	10,655
10 335 712	Road & Bridge Tax	42,779	0	37,177	32,780	32,780
10 335 713	Auto License Fees	18,033	18,000	17,445	18,000	18,000
10 335 750	Metro District Administration Fee	3,000	3,000	3,000	3,000	3,000
10 335 760	Economic Develop. Administration Fee	0	0	0	3,000	3,000
<b>SUBTOTAL--Intergovernmental Revenue</b>		<b>\$ 258,493</b>	<b>\$ 176,107</b>	<b>\$ 205,304</b>	<b>\$ 206,908</b>	<b>\$ 206,908</b>
<b>INTERFUND TRANSFERS:</b>						
10 339 810	Adm Support of W/S Funds	65,394	65,394	65,392	87,588	87,588
10 339 821	Admin. Support-Storm Drain Enterprise	0	0	8,000	8,000	8,000
10 339 830	Admin. Support-Open Space Funds	8,000	8,000	8,000	8,000	8,000
10 339 850	Admin. Support-Conserv.Trust (PARAB)	1,000	1,000	1,000	1,000	1,000
10 339 860	Admin. Support-Mineral Pool Fund	1,000	1,000	1,000	1,000	1,000
10 339 870	Admin. Support-El Paso Bl Park Fund	24,000	24,000	24,000	24,000	24,000
10 339 880	Admin. Support-Dtwn Pub Fac Fund	0	0	0	8,000	8,000
10 339 890	Admin. Support - L.E. Spec Rev Fund	0	0	0	1,000	1,000
<b>SUBTOTAL--Interfund Transfers</b>		<b>\$ 99,394</b>	<b>\$ 99,394</b>	<b>\$ 107,392</b>	<b>\$ 138,588</b>	<b>\$ 138,588</b>
<b>CHARGES FOR SERVICES:</b>						
10 347 600	Police Services	7,843	3,500	9,000	7,000	7,000
10 347 610	Fire Protection Services	107,398	25,000	10,150	10,000	10,000
10 347 620	Planning-Engineering Fees	0	12,000	2,000	10,000	10,000
10 347 700	Swimming Pool Fees & Sales	125,419	120,425	110,609	115,000	115,000
10 347 762	Memorial Hall Use Fees	7,980	12,000	13,800	10,000	10,000
10 347 765	Park Use Fees	3,974	2,750	4,193	3,900	3,900
10 347 766	Baseball/Soccer Field Fees	340	0	70	70	70
<b>SUBTOTAL--Charges for Services</b>		<b>\$ 252,954</b>	<b>\$ 175,675</b>	<b>\$ 149,822</b>	<b>\$ 155,970</b>	<b>\$ 155,970</b>
<b>FINES AND FEES:</b>						
10 351 110	Court Fees & Fines	68,739	80,300	100,000	100,000	100,000
10 351 120	Library Fines & Fees	2,779	1,200	1,930	2,000	2,000
<b>SUBTOTAL--Fines &amp; Fees</b>		<b>\$ 71,518</b>	<b>\$ 81,500</b>	<b>\$ 101,930</b>	<b>\$ 102,000</b>	<b>\$ 102,000</b>
<b>MISCELLANEOUS REVENUES:</b>						
10 361 190	Investment Interest	4,647	4,000	1,962	4,000	4,000
10 365 400	Insurance Recoveries	2,192	0	3,633	0	0
10 365 500	Donations/Unclassified	1,536	2,000	17,019	2,000	2,000
10 392 550	Maps/Publications Sales	396	500	492	500	500
10 392 630	Cemetery Lot Sales	22,550	18,000	29,559	20,000	20,000
10 392 700	Sales of Surplus Equipment	0	0	3,778	0	0
<b>SUBTOTAL--Miscellaneous Revenues</b>		<b>\$ 31,321</b>	<b>\$ 24,500</b>	<b>\$ 56,443</b>	<b>\$ 26,500</b>	<b>\$ 26,500</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$ 3,961,435</b>	<b>\$ 3,835,250</b>	<b>\$ 3,889,512</b>	<b>\$ 3,820,560</b>	<b>\$ 3,817,778</b>

*City of Manitou Springs*

**LEGISLATIVE DEPARTMENT**

*This budget accounts for the operating costs of the City Council*

**SUMMARY OF 2003-2004 OPERATIONS:**

The Proposed FY2004 Budget for City Council is essentially the same as that for FY2003. Included are funds for City Council members to attend training seminars and other meetings--but for a total of only \$2,500, compared to \$4,150 budgeted in FY2003 for this same purpose. Also included are funds for July 4th fireworks and some new holiday street decorations. The salary and related employee benefits for the City Attorney is shown in this budget. For the past two years this position has been in the Executive (City Administrator's) budget. The \$195 in "Memberships/Professional Dues" is the City Attorney's annual license and the \$3,354 in "Books, Periodicals & Subscriptions" is the Westlaw research service for the City Attorney.

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<i>Number of full time equivalent employees</i>		0.00	0.00	0.00	0.00	1.00 a
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 410 110	Salary--City Attorney	\$ -	\$ -	\$ -	\$ -	\$ 72,835 a
10 410 140	Accrued Vacation Pay	0	0	0	0	2,962 b
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 75,797</b>
<b>EMPLOYEE BENEFITS:</b>						
10 410 210	Benefits--Group Insurance	0	0	0	0	4,476
10 410 220	Benefits--Medicare Contributions	0	0	0	0	1,056
10 410 230	Benefits--PERA/FPPA Contributions	0	0	0	0	7,284 c
10 410 250	Benefits--Unemployment Insurance	0	0	0	0	146
10 410 260	Benefits--Worker's Comp Insurance	0	0	0	0	158
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 13,119</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
10 410 360	Recruiting/Employee Retention	0	0	118	0	0
10 410 365	Employee Appreciation	0	600	600	600	600 d
10 410 380	Memberships/Professional Dues	0	0	0	0	195
10 410 390	Travel/Conferences	0	0	115	0	0
<b>SUBTOTAL--Recruiting, Retention</b>		<b>\$ -</b>	<b>\$ 600</b>	<b>\$ 833</b>	<b>\$ 600</b>	<b>\$ 795</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
10 410 422	Uncovered Losses	0	0	0	0	0
10 410 530	Telephone/Communications	40	150	600	600	600
10 410 540	Advertising/Publications	1,269	0	0	200	200
10 410 550	Printing/Photocopying/Binding	0	0	0	0	0
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 1,309</b>	<b>\$ 150</b>	<b>\$ 600</b>	<b>\$ 800</b>	<b>\$ 800</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
10 410 605	Office Supplies (Paper, etc.)	49	50	50	250	250
10 410 630	City Council	866	4,150	2,500	2,500	2,500
10 410 640	Books,periodicals and subscriptions	0	0	0	0	3,354
10 410 880	Community Projects	45	900	900	1,500	1,500 e
<b>SUBTOTAL--Supplies &amp; Equipment</b>		<b>\$ 960</b>	<b>\$ 5,100</b>	<b>\$ 3,450</b>	<b>\$ 4,250</b>	<b>\$ 7,604</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 2,269</b>	<b>\$ 5,850</b>	<b>\$ 4,883</b>	<b>\$ 5,650</b>	<b>\$ 98,115</b>
<b>CAPITAL PURCHASES:</b>						
10 410 744	Capital Purchases--Computers/Printers/Et	0	0	0	0	0
10 410 746	Capital Purchases--Other	0	0	0	300	300 f
<b>SUBTOTAL--Capital Purchases</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 300 a</b>	<b>\$ 300</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,269</b>	<b>\$ 5,850</b>	<b>\$ 4,883</b>	<b>\$ 5,950</b>	<b>\$ 98,415</b>

**Notes:**

- The salary and benefits for the City Attorney position has been moved to the legislative operating budget from the Executive department operating budget for FY2004 (previously budgeted in the Legislative Budget).
- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- Includes holiday turkeys and hams, the City employee Christmas party, and employee incentive programs.
- This line item includes \$1,200 for Holiday decorations and \$300 for fireworks.
- Blinds for Mayor's and City Attorney's offices

*City of Manitou Springs*

**JUDICIAL DEPARTMENT**

*This budget accounts for the operating costs of the Municipal Court*

**SUMMARY OF 2003-2004 OPERATIONS:**

This budget continues to fund the Municipal Judge's position on a contract basis and to fund 20% of the Court Clerk's position. Included for FY2004 are \$1,500 funds for professional training. It is anticipated that a new Judge will be appointed due to current Municipal Judge's pending appointment to the District Court.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<i>Number of full time equivalent employees</i>	<i>0.25</i>	<i>0.20</i>	<i>0.20</i>	<i>0.20</i>	<i>0.20 a</i>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 412 110 Salaries & Wages--Regular Staff	\$ 7,947	\$ 8,000	\$ 8,487	\$ 8,240	\$ 8,446 a
10 412 140 Accrued Vacation Pay	0	0	0	0	0
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 7,947</b>	<b>\$ 8,000</b>	<b>\$ 8,487</b>	<b>\$ 8,240</b>	<b>\$ 8,446</b>
<b>EMPLOYEE BENEFITS:</b>					
10 412 210 Benefits--Group Insurance	1,172	923	944	991	895
10 412 220 Benefits - Medicare Contributions	134	116	123	119	122
10 412 230 Benefits - PERA Contributions	729	768	815	824	811 b
10 412 250 Benefits - Unemployment Insurance	28	109	17	16	17
10 412 260 Benefits - Workers Comp. Insurance	0	25	25	25	25
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 2,063</b>	<b>\$ 1,941</b>	<b>\$ 1,924</b>	<b>\$ 1,976</b>	<b>\$ 1,870</b>
<b>CONTRACT SERVICES:</b>					
10 412 310 Services--Official (Judge)	18,359	18,359	18,359	18,359	18,359 c
10 412 320 Services--Professional (Bailiff)	2,205	0	0	0	0 d
10 412 330 Services--Clerical/Staff (Jury/Witness)	0	60	80	80	80
<b>SUBTOTAL--Contract Services</b>	<b>\$ 20,564</b>	<b>\$ 18,419</b>	<b>\$ 18,439</b>	<b>\$ 18,439</b>	<b>\$ 18,439</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMNT:</b>					
10 412 370 Training/Professional Development	571	0	0	1,500	1,500
10 412 380 Memberships/Professional Dues/Subscrip	30	50	50	60	60
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 601</b>	<b>\$ 50</b>	<b>\$ 50</b>	<b>\$ 1,560</b>	<b>\$ 1,560</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 412 530 Telephone/Communications	0	0	100	100	0
10 412 550 Printing/Photocopying/Binding	214	0	0	300	0
10 412 560 Office Machine Maintenance	0	0	0	100	0
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 214</b>	<b>\$ -</b>	<b>\$ 100</b>	<b>\$ 500</b>	<b>\$ -</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 412 605 Office Supplies (Paper, etc.)	0	0	0	250	0
10 412 615 Postage (US Mail/Fed Ex/UPS)	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Equipment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 250</b>	<b>\$ -</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 31,389</b>	<b>\$ 28,410</b>	<b>\$ 29,000</b>	<b>\$ 30,965</b>	<b>\$ 30,315</b>
<b>CAPITAL PURCHASES:</b>					
10 412 744 Capital Purchases--Computers/Printers/E	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 31,389</b>	<b>\$ 28,410</b>	<b>\$ 29,000</b>	<b>\$ 30,965</b>	<b>\$ 30,315</b>

**Notes:**

- This is the 20% of the Court Clerk expenses allocated from other departmental budgets ( Executive).
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- Monthly retainer for the Municipal Judge.
- Court Bailiff professional services were terminated in Y2002. This position was replaced by Police and Code Enforcement personnel.

*City of Manitou Springs*

**EXECUTIVE DEPARTMENT**

*This budget accounts for the operating costs of the City Administrator's office*

**SUMMARY OF 2003-2004 OPERATIONS:**

This budget includes funding for the City Administrator and 80% of the City Clerk positions. Also included in this budget is \$43,600 of funding for the City's "Information Services" (computer network and email system supporting services) provided on a contractual basis and \$6,974 for "Citywide Computer Maintenance". The \$5,500 "Advertising/Publications" is for costs of legal publications of City Council ordinances--the same amount as FY2003. No elections are anticipated in the FY2004 fiscal year

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<i>Number of full time equivalent employees</i>	<i>2.80</i>	<i>2.80</i>	<i>2.80</i>	<i>2.80</i>	<i>1.80</i>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 413 100 Salary--Department Manager	\$ 37,160	\$ 70,000	\$ 66,808	\$ 75,000	\$ 76,875
10 413 110 Salary--City Attorney	71,676	68,990	73,187	71,059	0 a
10 413 110 Salaries & Wages--Regular Staff	32,000	32,000	33,947	32,960	33,784 b
10 413 120 Salaries & Wages--Temporary/Seasonal	0	0	0	0	0
10 413 130 Salaries & Wages -- Overtime	180	0	0	0	0
10 413 140 Accrued Vacation Pay	0	0	4,488	4,578	1,616 c
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 141,016</b>	<b>\$ 170,990</b>	<b>\$ 178,430</b>	<b>\$ 183,597</b>	<b>\$ 112,275</b>
<b>EMPLOYEE BENEFITS:</b>					
10 413 210 Benefits--Group Insurance	12,892	12,922	19,721	14,407	8,057
10 413 220 Benefits--Medicare Contributions	1,960	2,479	2,522	2,596	1,605
10 413 230 Benefits--PERA/FPPA Contributions	12,561	16,415	16,698	17,186	11,066 d
10 413 250 Benefits--Unemployment Insurance	306	513	348	358	221
10 413 260 Benefits--Worker's Comp Insurance	716	437	437	443	285
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 28,435</b>	<b>\$ 32,766</b>	<b>\$ 39,726</b>	<b>\$ 34,990</b>	<b>\$ 21,234</b>
<b>CONTRACT SERVICES:</b>					
10 413 320 Information Services	32,022	43,600	45,000	43,600	43,600 e
10 413 330 Services--Clerical/Staff	0	0	0	2,000	2,000
<b>SUBTOTAL--Contract Services</b>	<b>\$ 32,022</b>	<b>\$ 43,600</b>	<b>\$ 45,000</b>	<b>\$ 45,600</b>	<b>\$ 45,600</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>					
10 413 360 Recruiting/Employee Retention	6,480	0	1,100	0	0
10 413 370 Training/Professional Development	646	1,500	400	800	800
10 413 375 Public Relations	93	2,200	700	1,000	1,000
10 413 380 Memberships/Professional Dues	1,300	1,000	400	1,000	805
10 413 390 Travel/Conferences	0	500	900	700	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 8,519</b>	<b>\$ 5,200</b>	<b>\$ 3,500</b>	<b>\$ 3,500</b>	<b>\$ 2,605</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 413 421 Insurance (Casualty/Liability/Etc.)	882	743	743	771	771
10 413 422 Uncovered Losses	1,000	0	0	0	0
10 413 430 Building Maintenance/Material	36	0	200	0	0
<b>SUBTOTAL--Property Related</b>	<b>\$ 1,918</b>	<b>\$ 743</b>	<b>\$ 943</b>	<b>\$ 771</b>	<b>\$ 771</b>

**EXECUTIVE DEPARTMENT**

*This budget accounts for the operating costs of the City Administrator's office*

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 413 461 Vehicle Gas & Oil	130	0	0	0	0
10 413 470 Vehicle Repairs & Maintenance	44	0	0	0	0
10 413 480 Vehicle Insurance (Damage/Liability)	72	0	0	0	0
10 413 490 Vehicle Mileage (Reimbursements)	0	500	500	500	500
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 246</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>	<b>\$ 500</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 413 530 Telephone/Communications	3,056	3,400	3,400	3,400	3,400
10 413 540 Advertising/Publications	5,665	5,500	5,500	5,500	5,500
10 413 550 Printing/Photocopying/Binding	3,375	4,000	3,000	3,000	3,000
10 413 560 Office Machine Maintenance	206	400	400	400	400
10 413 571 Elections	4,828	2,000	3,000	0	0
10 413 565 City Wide Computer Maintenance	15,416	6,974	4,000	6,974	6,974
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 32,546</b>	<b>\$ 22,274</b>	<b>\$ 19,300</b>	<b>\$ 19,274</b>	<b>\$ 19,274</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 413 605 Office Supplies (Paper, etc.)	1,946	2,200	2,200	2,200	2,200
10 413 615 Postage (US Mail/Fed Ex/UPS)	(144)	150	150	150	150
10 413 630 Business Meals & Reimbursements	321	150	400	500	500
10 413 640 Books,periodicals and subscriptions	3,018	500	2,500	3,400	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 5,141</b>	<b>\$ 3,000</b>	<b>\$ 5,250</b>	<b>\$ 6,250</b>	<b>\$ 2,850</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 249,843</b>	<b>\$ 279,073</b>	<b>\$ 292,649</b>	<b>\$ 294,482</b>	<b>\$ 205,109</b>
<b>CAPITAL PURCHASES:</b>					
10 413 744 Capital Purchases--Computers/Printers	0	0	0	0	0 f
10 413 746 Capital Purchases--Other	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 249,843</b>	<b>\$ 279,073</b>	<b>\$ 292,649</b>	<b>\$ 294,482</b>	<b>\$ 205,109</b>

**Notes:**

- The salary and benefits for the City Attorney position has been moved to the legislative operating budget from the executive department operating budget for Y2004.
- This line item represents a .8 FTE employee, the City Clerk/Exec. Dept. Administrative Assistant position is shared with the Court Clerk (.2FTE) position in the Judicial Department.
- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- This line item includes \$28,000 for two Information Services technicians for 40hr/week coverage. This line also contains support contracts from Corbett Services and ADG (accounting software) .
- Replacement, updating and licensing of city computer equipment will be within the pervue of the Executive Department. Funds to perform this task (\$20,903) have been placed in the Capital Improvements budget (39-499-910).

*City of Manitou Springs*

**FINANCE DEPARTMENT**

*This budget accounts for the operating costs of the Finance and Accounting functions*

**SUMMARY OF 2003-2004 OPERATIONS:**

This city department consists of 4 employees who are responsible for accounts receivable, accounts payable, payroll, utility billing, financial reporting and financial management as well as business license and tax administration. This department provides accounting for the City's ten general, special revenue and enterprise funds. In 2003, this department managed the financing of five projects ranging from capital construction, public safety, open space acquisition and refunding bond projects. Most notably in 2004, this department will convert the City's financial reporting model to that proscribed by Pronouncement #34 of the Government Accounting Standards Board (GASB 34). Implementation of GASB 34 will produce government financial statements similar in appearance and content to those of private enterprise.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>Number of full time equivalent employees</b>		<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>	<b>4.00</b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 415 100	Salary--Department Manager	\$ 69,846	\$ 55,941	\$ 59,344	\$ 57,619	\$ 59,059
10 415 110	Salaries & Wages--Regular Staff	88,328	90,376	91,823	86,462	88,624
10 415 120	Salaries & Wages--Temporary/Seasonal	0	0	0	0	0
10 415 130	Salaries & Wages--Overtime (Reg+Prem)	32	0	500	0	0
10 415 140	Accrued Vacation Pay	0	0	(817)	(833)	(833) a
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 158,206</b>	<b>\$ 146,317</b>	<b>\$ 150,850</b>	<b>\$ 143,248</b>	<b>\$ 146,850</b>
<b>EMPLOYEE BENEFITS:</b>						
10 415 210	Benefits--Group Insurance	18,752	18,460	19,085	20,039	17,904
10 415 220	Benefits--Medicare Contributions	1,266	2,122	1,339	1,254	1,285
10 415 230	Benefits--PERA/FPPA Contributions	12,498	14,046	13,611	12,910	13,587 b
10 415 250	Benefits--Unemployment Insurance	339	439	303	288	295
10 415 260	Benefits--Worker's Comp Insurance	477	489	489	496	496
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 33,332</b>	<b>\$ 35,556</b>	<b>\$ 34,827</b>	<b>\$ 34,987</b>	<b>\$ 33,568</b>
<b>CONTRACT SERVICES:</b>						
10 415 320	Services--Professional (Auditing)	18,250	22,000	22,000	26,400	26,400 c
10 415 330	Services--Clerical/Staff	0	0	2,197	0	0
10 415 340	Services--Maintenance/Custodial	0	0	0	0	0
<b>SUBTOTAL--Contract Services</b>		<b>\$ 18,250</b>	<b>\$ 22,000</b>	<b>\$ 24,197</b>	<b>\$ 26,400</b>	<b>\$ 26,400</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
10 415 360	Recruiting/Employee Retention	0	0	300	0	0
10 415 370	Training/Professional Development	806	750	750	750	750
10 415 380	Memberships/Professional Dues/Subscrip	105	150	150	150	150
10 415 390	Travel/Conferences	99	0	68	0	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>		<b>\$ 1,010</b>	<b>\$ 900</b>	<b>\$ 1,268</b>	<b>\$ 900</b>	<b>\$ 900</b>
<b>PROPERTY RELATED ACCOUNTS:</b>						
10 415 410	Gas & Electric Utilities	0	0	0	0	0
10 415 421	Insurance (Casualty/Liability/Etc.)	2,222	2,627	2,627	2,726	2,726
10 415 430	Building Maintenance	0	0	0	0	0
<b>SUBTOTAL--Property Related</b>		<b>\$ 2,222</b>	<b>\$ 2,627</b>	<b>\$ 2,627</b>	<b>\$ 2,726</b>	<b>\$ 2,726</b>

*City of Manitou Springs*

**FINANCE DEPARTMENT**

*This budget accounts for the operating costs of the Finance and Accounting functions*

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>VEHICLE RELATED ACCOUNTS:</b>						
10 415 490	Vehicle Mileage (Reimbursements)	0	0	0	0	0
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
10 415 530	Telephone/Communications	1,670	2,000	2,380	2,400	2,380
10 415 550	Printing/Photocopying/Binding	3,189	2,900	4,338	4,500	4,300
10 415 560	Office Machine Maintenance	893	600	705	705	705
10 415 569	Collection Fees	8,418	9,000	9,000	9,000	9,000 d
10 415 570	Bank Service Charges	8,611	7,100	9,000	9,800	9,800
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 22,781</b>	<b>\$ 21,600</b>	<b>\$ 25,423</b>	<b>\$ 26,405</b>	<b>\$ 26,185</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
10 415 605	Office Supplies (Paper, etc.)	1,757	2,800	3,100	3,080	3,080
10 415 615	Postage (US Mail/Fed Ex/UPS)	10,065	10,500	10,500	10,500	10,500
10 415 618	Custodial Supplies	0	0	0	0	0
10 415 630	Business Meals & Reimbursements	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>		<b>\$ 11,822</b>	<b>\$ 13,300</b>	<b>\$ 13,600</b>	<b>\$ 13,580</b>	<b>\$ 13,580</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>247,623</b>	<b>242,300</b>	<b>252,792</b>	<b>248,246</b>	<b>250,209</b>
<b>CAPITAL PURCHASES:</b>						
10 415 743	Capital Purchases-Furniture/Fixtures	200	0	0	750	0 e
10 415 744	Capital Purchases--Computers/Printers/Et	282	0	0	0	0
10 415 745	Capital Purchases--Software (Training/Etc	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>		<b>\$ 482</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 750</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 248,105</b>	<b>\$ 242,300</b>	<b>\$ 252,792</b>	<b>\$ 248,996</b>	<b>\$ 250,209</b>

**Notes:**

- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- Fees for annual independent audit (Auditors report directly to City Council).
- Collection Fees are paid for property taxes collected by County Treasurer and Clerk.
- Purchase of two file cabinets in Y2004.

**COMMUNITY DEVELOPMENT DEPARTMENT**

*This budget accounts for the operating costs of the City Planning & Zoning office*

**SUMMARY OF 2003-2004 OPERATIONS:**

The Planning Department consists of five full-time positions, four of which are currently filled including the Administrative Assistant, Code Enforcement Officer, Planner and Director positions. Although a lengthy vacancy in the entry planner position affected the department's FY2003 work programs and work loads, we are anticipating a very busy and productive FY2004 with full staffing by March. Upcoming projects/programs include further code revisions and refinements, additional streamlining efforts, very active code enforcement and development review programs, further grants administration and with full staffing, additional grant applications. The department has already handled 234 building permit applications, over 100 public hearings and over 700 code enforcement matters (thru mid November). We will continue to provide administrative support for three of the most active advisory boards, the Planning Commission, the Historic Preservation Commission and the Open Space Advisory Cmte., along with occasional staff support on individual projects for other advisory boards. The Planning Department also provides significant collaboration within the Pikes Peak region and the State through our professional involvement with the Colorado Historical Society, PPACG, CSU, the City of Colo. Spgs., Springs Transit and El Paso County.

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>Number of full time equivalent employees</b>		<b>5.50</b>	<b>5.50</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 419 100	Salary--Department Manager	\$ 52,494	\$ 52,922	\$ 56,142	\$ 54,510	\$ 55,872
10 419 110	Salaries & Wages--Regular Staff	107,947	118,230	101,902	124,661	118,680 a
10 419 120	Salaries & Wages--Temporary/Seasonal	0	0	0	1,630	0
10 419 130	Salaries & Wages -- Overtime	92	0	0	0	0
10 419 140	Accrued Vacation Pay	0	0	1,077	1,098	1,098 b
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 160,533</b>	<b>\$ 171,152</b>	<b>\$ 159,121</b>	<b>\$ 181,899</b>	<b>\$ 175,650</b>
<b>EMPLOYEE BENEFITS:</b>						
10 419 210	Benefits--Group Insurance	23,440	23,075	23,892	25,086	22,380
10 419 220	Benefits--Medicare Contributions	2,265	2,482	2,292	2,622	2,531
10 419 230	Benefits--PERA/FPPA Contributions	14,371	16,431	15,172	17,357	17,455 c
10 419 250	Benefits--Unemployment Insurance	384	513	316	362	349
10 419 260	Benefits--Worker's Comp Insurance	789	957	957	971	971
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 41,249</b>	<b>\$ 43,458</b>	<b>\$ 42,629</b>	<b>\$ 46,397</b>	<b>\$ 43,686</b>
<b>CONTRACT SERVICES:</b>						
10 419 310	Services--Official/Administrative	0	0	0	0	0
10 419 320	Services--Professional	12,946	15,000	21,812	21,000	15,000 d
10 419 330	Services -- Staff/Clerical	241	0	5,191	1,200	1,200
<b>SUBTOTAL--Contract Services</b>		<b>\$ 13,187</b>	<b>\$ 15,000</b>	<b>\$ 27,003</b>	<b>\$ 22,200</b>	<b>\$ 16,200</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
10 419 360	Recruiting/Employee Retention	1,348	250	1,126	500	0
10 419 370	Training/Professional Development	1,283	2,500	1,694	2,500	400 e
10 419 380	Memberships/Professional Dues/Subscrip	691	1,000	949	1,200	0 f
<b>SUBTOTAL--Recruit/Train/Developmt</b>		<b>\$ 3,322</b>	<b>\$ 3,750</b>	<b>\$ 3,769</b>	<b>\$ 4,200</b>	<b>\$ 400</b>
<b>PROPERTY RELATED ACCOUNTS:</b>						
10 419 421	Insurance (Casualty/Liability/Etc.)	1,103	1,857	1,857	1,927	1,927
10 419 422	Uncovered Losses	0	0	0	0	0
<b>SUBTOTAL--Property Related</b>		<b>\$ 1,103</b>	<b>\$ 1,857</b>	<b>\$ 1,857</b>	<b>\$ 1,927</b>	<b>\$ 1,927</b>



*City of Manitou Springs*

**COMMUNITY DEVELOPMENT DEPARTMENT**

*This budget accounts for the operating costs of the City Planning & Zoning office*

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>VEHICLE RELATED ACCOUNTS:</b>						
10 419 461	Vehicle Gas & Oil	451	586	636	600	600
10 419 470	Vehicle Repairs & Maintenance	285	800	750	800	800 g
10 419 480	Vehicle Insurance (Damage/Liability)	12	9	10	11	11
10 419 490	Vehicle Mileage (Reimbursements)	58	0	2	0	0
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ 806</b>	<b>\$ 1,395</b>	<b>\$ 1,398</b>	<b>\$ 1,411</b>	<b>\$ 1,411</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
10 419 530	Telephone/Communications	3,293	3,700	3,400	3,700	3,400
10 419 540	Advertising/Publications	1,133	1,200	1,149	1,200	1,000 h
10 419 550	Printing/Photocopying/Binding	4,378	4,000	4,000	4,100	3,000
10 419 560	Office Machine Maintenance	265	400	400	420	400
10 419 575	Historic Preservation Incentives	0	0	0	0	0
10 419 592	PARAB Support	0	0	0	0	0
10 419 593	Planning Comm. Support	0	0	0	0	0
10 419 594	Open Space/Support	0	0	0	0	0
10 419 595	Historic Preservation Comm. Support	740	1,000	795	1,000	500
10 419 596	Mapping Services	0	0	0	0	0
10 419 597	Advanced Planning	0	2,500	500	5,000	1,000 i
10 419 576	Codification	0	2,500	0	2,000	500
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 9,809</b>	<b>\$ 15,300</b>	<b>\$ 10,244</b>	<b>\$ 17,420</b>	<b>\$ 9,800</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
10 419 605	Office Supplies (Paper, etc.)	3,082	4,000	4,288	4,100	4,000
10 419 615	Postage (US Mail/Fed Ex/UPS)	95	200	50	400	50
10 419 620	Uniforms (Recurring costs)	80	500	400	800	400
10 419 625	Code Enforcement Supplies	152	200	100	400	100
10 419 630	Business Meals & Reimbursements	0	0	85	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>		<b>\$ 3,409</b>	<b>\$ 4,900</b>	<b>\$ 4,923</b>	<b>\$ 5,700</b>	<b>\$ 4,550</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>\$ 233,418</b>	<b>\$ 256,812</b>	<b>\$ 250,944</b>	<b>\$ 281,154</b>	<b>\$ 253,624</b>
<b>CAPITAL PURCHASES:</b>						
10 419 743	Purchases-Furniture/Fixtures	393	0	0	1,150	250
10 419 744	Capital Purchases--Computers/Printers/Et	236	0	0	1,000	0
10 419 745	Capital Purchases--Software (Training/Etc	0	100	100	400	0
10 419 746	Capital Purchases--Other	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>		<b>\$ 629</b>	<b>\$ 100</b>	<b>\$ 100</b>	<b>\$ 2,550</b>	<b>\$ 250</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 234,047</b>	<b>\$ 256,912</b>	<b>\$ 251,044</b>	<b>\$ 283,704</b>	<b>\$ 253,874</b>

**Notes:**

- This reflects the addition of 1 full-time Planner/GIS position at \$30,000 per year/\$14.42 per hour.
- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- This expenditure line has a corresponding revenue line (10-347-620) in which planning may recoup the cost of sending plans to engineers for review from the developers requiring plan review.
- This reflects training and professional development for 5 (versus 4) staff members & 25-30 board/commission members.
- This line does not included membership to the "Main Street Project"
- This reflects anticipated costs to keep the code enforcement vehicle (1998 Ford Explorer) operating full time.
- This reflects aggressive code revision program and the cost advertising/publication of each revision at approximately \$35 per page. This cost is now being shifted from the executive department to the planning department budget.
- This reflects the estimated cost to hire technical expertise to upgrade drainage and grading erosion control.

**City of Manitou Springs**

**POLICE DEPARTMENT**

***This budget accounts for the operating costs of the City Police Department***

**SUMMARY OF 2003-2004 OPERATIONS:**

The Police Department currently has a staff of a Police Chief, a vacant Lieutenant's position, one Sergeant and one Detective. There is a for an internal promotion of another Sergeant. There are eleven officers and one civilian position of Police Clerk. We have also requested another officer position to work in Colorado Springs Metro Vice & Narcotics. The vehicle fleet consists of six patrol vehicles and one unmarked Detective vehicle. The continual costs of vehicle maintenance are increasing. Training needs are costly, for example firearm's qualifications are based at \$400 per officer and we currently have a staff of 14 officers. The cost of firearm's training alone is \$5,600. If we add additional staff, the cost will go up. Officers need to have the series of three hepatitis shots. That cost is estimated at \$2,688. The need for the hepatitis shots is very important to the officer's safety.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>Number of full time equivalent employees</b>	<b>16.00</b>	<b>16.00</b>	<b>16.00</b>	<b>17.00</b>	<b>16.00</b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 420 100 Salary--Department Manager	\$ 69,466	\$ 54,000	\$ 52,186	\$ 50,690	\$ 51,957
10 420 110 Salaries & Wages--Regular Staff	385,029	453,611	417,192	499,894	478,322
10 420 120 Salaries & Wages--Temporary/Seasonal	5,532	4,152	4,221	4,300	4,407
10 420 130 Salaries & Wages--Overtime (Reg+Prem)	15,342	20,000	20,000	23,000	23,575
10 420 140 Accrued Vacation Pay	0	0	2,402	2,450	2,450 a
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 475,369</b>	<b>\$ 531,763</b>	<b>\$ 496,001</b>	<b>\$ 580,334</b>	<b>\$ 560,711</b>
<b>EMPLOYEE BENEFITS:</b>					
10 420 210 Benefits--Group Insurance	77,413	73,840	74,521	78,247	71,616
10 420 220 Benefits--Medicare Contributions	6,189	7,711	7,157	8,379	8,095
10 420 230 Benefits--PERA/FPPA Contributions	37,634	41,246	39,888	46,639	45,165 b
10 420 250 Benefits--Unemployment Insurance	1,197	1,595	987	1,156	1,117
10 420 260 Benefits--Worker's Comp Insurance	21,020	16,690	16,690	16,938	16,938
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 143,453</b>	<b>\$ 141,082</b>	<b>\$ 139,244</b>	<b>\$ 151,359</b>	<b>\$ 142,930</b>
<b>CONTRACT SERVICES:</b>					
10 420 320 Services--Professional (Investigative)	1,169	2,500	1,200	2,500	1,200
<b>SUBTOTAL--Contract Services</b>	<b>\$ 1,169</b>	<b>\$ 2,500</b>	<b>\$ 1,200</b>	<b>\$ 2,500</b>	<b>\$ 1,200</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT</b>					
10 420 360 Recruiting/Employee Retention	354	3,322	1,500	5,688	4,000 c
10 420 370 Training/Professional Development	6,921	0	3,570	10,000	9,000
10 420 380 Memberships/Professional Dues/Subscrip	365	450	388	450	450
10 420 390 Travel/Conferences	20	0	0	0	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 7,660</b>	<b>\$ 3,772</b>	<b>\$ 5,458</b>	<b>\$ 16,138</b>	<b>\$ 13,450</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 420 421 Insurance (Casualty/Liability/Etc.)	6,396	5,571	5,571	5,780	5,780
10 420 422 Uncovered Losses	0	0	1,000	0	0
10 420 430 Police Station Maintenance	0	0	118	0	0
10 420 446 Traffic Control Services	0	0	0	0	0
<b>SUBTOTAL--Property Related</b>	<b>\$ 6,396</b>	<b>\$ 5,571</b>	<b>\$ 6,689</b>	<b>\$ 5,780</b>	<b>\$ 5,780</b>

*City of Manitou Springs*

**POLICE DEPARTMENT**

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 420 461 Vehicle Gas & Oil	9,491	9,000	9,000	9,000	9,000
10 420 470 Vehicle Repairs & Maintenance	10,351	13,970	13,970	13,000	13,000
10 420 480 Vehicle Insurance (Damage/Liability)	577	477	477	592	592
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 20,419</b>	<b>\$ 23,447</b>	<b>\$ 23,447</b>	<b>\$ 22,592</b>	<b>\$ 22,592</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 420 530 Telephone/Communications	11,525	14,144	14,144	14,200	14,200
10 420 531 Communications Equipment	900	900	2,051	5,400	5,400
10 420 550 Printing/Photocopying/Binding	4,798	5,500	5,000	5,500	5,500
10 420 560 Office Machine Maintenance	115	200	294	300	300
10 420 580 Prisoner Custody	2,501	2,500	2,500	2,500	2,500
10 420 585 Humane Society Animal Control Services	6,000	6,000	6,000	6,000	6,000
10 420 587 Police Reserve Program	0	0	0	0	0
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 25,839</b>	<b>\$ 29,244</b>	<b>\$ 29,989</b>	<b>\$ 33,900</b>	<b>\$ 33,900</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 420 605 Office Supplies (Paper, etc.)	1,068	2,500	1,500	2,500	2,500
10 420 610 Operating Supplies (Chemicals, etc.)	3,594	5,500	5,000	5,500	5,500
10 420 615 Postage (US Mail/Fed Ex/UPS)	251	250	350	350	350
10 420 620 Uniforms (Recurring costs)	(31)	0	17	0	0 d
10 420 630 Business Meals & Reimbursements	34	0	0	0	0
10 420 640 Publications/Subscriptions	640	700	423	1,000	500
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 5,556</b>	<b>\$ 8,950</b>	<b>\$ 7,290</b>	<b>\$ 9,350</b>	<b>\$ 8,850</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 685,861</b>	<b>\$ 746,329</b>	<b>\$ 709,318</b>	<b>\$ 821,953</b>	<b>\$ 789,413</b>
<b>CAPITAL PURCHASES:</b>					
10 420 741 Capital Purchases-Vehicles	0	0	0	0	0
10 420 742 Capital Purchases--Equipment	0	0	0	0	0
10 420 744 Capital Purchases--Computers/Printers/E	0	0	0	0	0
10 420 746 Capital Purchases--Other	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 685,861</b>	<b>\$ 746,329</b>	<b>\$ 709,318</b>	<b>\$ 821,953</b>	<b>\$ 789,413</b>

**Notes:**

- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- Includes \$2,688 for hepatitis inoculations.
- Initial uniform/firearm issue was completed in Y2001, this line item will be used to supply officers with yearly re-issue of uniform trousers and shirts as needed and to purchase vests for new officers when department inventory cannot fill needs. Both Y2003 expenditures and Y2004 proposed expenditures moved to Law Enforcement Special Revenue Fund line 24-499-749.

**COMMUNICATIONS**

*This budget accounts for the operating costs of the 911 Emergency Communications Center*

**SUMMARY OF 2003-2004 OPERATIONS:**

This budget funds the cost of operating the City's 911 Emergency Communications Center. Five full time employees are required for the 24/7 coverage. For FY2004, a proposal to outsource this entire function to the El Paso County Sheriff's emergency dispatch center is being considered. Besides potential savings of more than \$40,000, the level of service could be enhanced. If it is decided to keep this function as an operating department in the City budget, considerable training and approximately \$5,000 in capital improvements will be needed.

ACCOUNT NUMBER & DESCRIPTION:			ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<i>Number of full time equivalent employees</i>			6.00	6.00	6.00	5.00	5.00
<b>EMPLOYEE SALARIES &amp; WAGES:</b>							
10 421 110	Salaries & Wages--Regular Staff		\$ 116,802	\$ 111,528	\$ 122,981	\$ 114,874	\$ 117,746
10 421 130	Salaries and Wages--Overtime		13,722	14,500	14,935	16,000	16,400
10 421 140	Accrued Vacation Pay		0	0	159	162	162 a
<b>SUBTOTAL--Salaries &amp; Wages</b>			<b>\$ 130,524</b>	<b>\$ 126,028</b>	<b>\$ 138,075</b>	<b>\$ 131,036</b>	<b>\$ 134,308</b>
<b>EMPLOYEE BENEFITS:</b>							
10 421 210	Benefits--Group Insurance		28,128	23,075	24,463	25,687	22,380
10 421 220	Benefits--Medicare Contributions		1,834	1,827	2,000	1,898	1,945
10 421 230	Benefits--PERA/FPPA Contributions		11,608	12,099	13,240	12,564	13,415 b
10 421 250	Benefits--Unemployment Insurance		309	378	276	262	268
10 421 260	Benefits--Worker's Comp Insurance		345	476	476	483	483
<b>SUBTOTAL--Employee Benefits</b>			<b>\$ 42,224</b>	<b>\$ 37,855</b>	<b>\$ 40,455</b>	<b>\$ 40,893</b>	<b>\$ 38,491</b>
<b>CONTRACT SERVICES:</b>							
10 421 320	Services--Professional		10	2,800	2,800	2,800	2,800
<b>SUBTOTAL--Contract Services</b>			<b>\$ 10</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>	<b>\$ 2,800</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMNT:</b>							
10 421 360	Recruiting/Employee Retention		(201)	3,000	3,000	600	600
10 421 370	Training/Professional Development		0	0	215	2,200	2,200 c
10 421 380	Memberships/Professional Dues/Subscrip		0	0	20	200	200
10 421 390	Travel/Conferences		0	0	0	0	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>			<b>\$ (201)</b>	<b>\$ 3,000</b>	<b>\$ 3,235</b>	<b>\$ 3,000</b>	<b>\$ 3,000</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>							
10 421 530	Telephone/Communications		3,041	3,088	3,088	3,408	3,408
10 421 531	Communications Equipment		259	0	1,166	0	0
10 421 550	Printing/Photocopying/Binding		0	513	100	200	200
10 421 560	Office Machine Maintenance		36	50	50	50	50
<b>SUBTOTAL--Office/Operating Services</b>			<b>\$ 3,336</b>	<b>\$ 3,651</b>	<b>\$ 4,404</b>	<b>\$ 3,658</b>	<b>\$ 3,658</b>
<b>PROPERTY RELATED ACCOUNTS</b>							
10 421 421	Insurance (Casualty/Liability/Etc.)		1,544	1,857	1,857	1,927	1,927
<b>SUBTOTAL--Property Related</b>			<b>\$ 1,544</b>	<b>\$ 1,857</b>	<b>\$ 1,857</b>	<b>\$ 1,927</b>	<b>\$ 1,927</b>
<b>SUPPLIES &amp; COMMODITIES:</b>							
10 421 605	Office Supplies (Paper, etc.)		608	700	374	500	500
10 421 610	Operating Supplies (Chemicals, etc.)		184	0	0	0	0
10 421 615	Postage (US Mail/Fed Ex/UPS)		0	100	25	70	70
10 421 620	Uniforms		400	0	0	500	500
10 421 640	Books, Periodicals, Subscriptions		297	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>			<b>\$ 1,489</b>	<b>\$ 800</b>	<b>\$ 399</b>	<b>\$ 1,070</b>	<b>\$ 1,070</b>
<b>TOTAL OPERATING EXPENDITURES</b>			<b>178,926</b>	<b>175,991</b>	<b>\$ 191,225</b>	<b>184,384</b>	<b>185,254</b>
<b>CAPITAL PURCHASES:</b>							
10 421 743	Capital Purchases--Furniture & Fixtures		100	0	0	0	0
10 421 744	Capital Purchases--Computers/Printers/E		0	0	-	0	0
<b>SUBTOTAL--Capital Purchases</b>			<b>\$ 100</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>			<b>\$ 179,026</b>	<b>\$ 175,991</b>	<b>\$ 191,225</b>	<b>\$ 184,384</b>	<b>\$ 185,254</b>

**Notes:**

- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- Training expenditures were moved to the Law Enforcement Special Revenue Fund line 24-498-370 for 2003. In FY2004, communications training funds are back in the Communications Operating Budget.

# City of Manitou Springs

## **FIRE DEPARTMENT**

***This budget accounts for the operating costs of the City Fire Department***

**SUMMARY OF 2003-2004 OPERATIONS:**

The Manitou Springs Fire department consists of 6 full time staff and 45 volunteers, making it the largest department in the City. For the budget year 2004 the Fire Department will provide ongoing training, vehicle maintenance, and normal day-to-day operations. The department is looking at 2 big purchases in 2004, an exhaust system for the fire station to remove particulates from the exhaust of the fire trucks when they are started inside the garage, and new pager system consisting of 50 pagers to be distributed to department members for notification of emergencies. The current paging system is out of date and cannot be repaired.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b><i>Number of full time equivalent employees</i></b>		<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>	<b>6.00</b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 422 110	Salaries & Wages--Regular Staff	\$ 200,145	\$ 202,307	\$ 202,013	\$ 205,867	\$ 210,995
10 422 120	Salaries & Wages--Temporary/Seasonal	600.00	0	2,010	0	0
10 422 130	Salaries & Wages--Overtime (Reg+Prem)	6,727	6,822	8,064	6,822	6,993
10 422 140	Accrued Vacation Pay	0	0	(1,933)	(1,971)	(1,971) a
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 207,472</b>	<b>\$ 209,129</b>	<b>\$ 210,154</b>	<b>\$ 210,718</b>	<b>\$ 216,017</b>
<b>EMPLOYEE BENEFITS:</b>						
10 422 210	Benefits--Group Insurance	28,128 a	27,690	27,975	29,374	26,856
10 422 220	Benefits--Medicare Contributions	2,902	3,032	3,075	3,084	3,161
10 422 230	Benefits--PERA/FPPA Contributions	36,054	40,407	40,676	40,692	41,116 b
10 422 250	Benefits--Unemployment Insurance	501	627	424	425	436
10 422 260	Benefits--Worker's Comp Insurance	6,483	8,327	8,327	8,451	8,451
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 74,068</b>	<b>\$ 80,083</b>	<b>\$ 80,478</b>	<b>\$ 82,026</b>	<b>\$ 80,020</b>
<b>CONTRACT SERVICES:</b>						
10 422 310	Chief-Stipend	2,725	2,500	2,500	2,500	2,500
10 422 320	Services--Professional (Investigative)	447	0	0	0	0
10 422 330	Services--Professional (Hayman Fire)	39,553	0	0	0	0
10 422 340	Services--Maintenance/Custodial	0	600	600	600	600
<b>SUBTOTAL--Contract Services</b>		<b>\$ 42,725</b>	<b>\$ 3,100</b>	<b>\$ 3,100</b>	<b>\$ 3,100</b>	<b>\$ 3,100</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>						
10 422 360	Recruiting/Employee Retention	2,370	1,000	3,351	3,500	1,000
10 422 370	Training/Professional Development	4,806 b	7,000	7,000	7,000	7,000 c
10 422 380	Memberships/Professional Dues/Subscrip	115	500	500	500	500
<b>SUBTOTAL--Recruit/Train/Developmt</b>		<b>\$ 7,291</b>	<b>\$ 8,500</b>	<b>\$ 10,851</b>	<b>\$ 11,000</b>	<b>\$ 8,500</b>
<b>PROPERTY RELATED ACCOUNTS:</b>						
10 422 410	Gas & Electric Utilities	5,383	4,500	4,500	4,500	4,765
10 422 411	Water & Sewer Utilities	756	772	772	772	0
10 422 421	Insurance (Casualty/Liability/Etc.)	6,545	6,119	6,119	6,349	6,349
10 422 422	Uncovered Losses	0	0	1,000	0	0
10 422 430	Station Maintenance	0	0	1,151	0	1,000
<b>SUBTOTAL--Property Related</b>		<b>\$ 12,684</b>	<b>\$ 11,391</b>	<b>\$ 13,542</b>	<b>\$ 11,621</b>	<b>\$ 12,114</b>

*City of Manitou Springs*

**FIRE DEPARTMENT**

*This budget accounts for the operating costs of the City Fire Department*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 422 461 Vehicle Gas & Oil	1,553	4,100	4,100	4,100	4,100
10 422 470 Vehicle Repairs & Maintenance	9,492	4,000	8,292	4,000	4,000
10 422 480 Vehicle Insurance (Damage/Liability)	1,723	1,265	1,265	1,570	1,570
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 12,768</b>	<b>\$ 9,365</b>	<b>\$ 13,657</b>	<b>\$ 9,670</b>	<b>\$ 9,670</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 422 530 Telephone/Communications	5,223	3,500	3,923	3,500	3,500
10 422 531 Communications Equipment	6,549	10,000	10,803	13,600	13,600
10 422 550 Printing/Photocopying/Binding	224	250	301	1,450	1,450
10 422 560 Office Machine Maintenance	70	260	260	260	260
10 422 589 Fire Prevention	0	1,500	1,500	1,500	1,500 d
10 422 590 Medical Services	0	5,000	5,000	5,000	5,000 d
10 422 591 High Angle Rescue	0	1,250	1,250	1,250	1,250
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 12,066</b>	<b>\$ 21,760</b>	<b>\$ 23,037</b>	<b>\$ 26,560</b>	<b>\$ 26,560</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 422 605 Office Supplies (Paper, etc.)	110	1,000	1,946	1,000	1,000
10 422 610 Operating Supplies (Chemicals, etc.)	10,946	3,000	3,763	1,500	1,500
10 422 618 Custodial/Maintenance Supplies	0	0	652	500	500
10 422 620 Uniforms (Recurring costs)	3,510	5,000	5,000	5,000	5,000
10 422 630 Business Meals & Reimbursements	0	0	66	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 14,566</b>	<b>\$ 9,000</b>	<b>\$ 11,427</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 383,640</b>	<b>\$ 352,328</b>	<b>\$ 366,246</b>	<b>\$ 362,695</b>	<b>\$ 363,981</b>
<b>CAPITAL PURCHASES:</b>					
10 422 742 Capital Purchases--Equipment	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 383,640</b>	<b>\$ 352,328</b>	<b>\$ 366,246</b>	<b>\$ 362,695</b>	<b>\$ 363,981</b>

**Notes:**

- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- Benefits includes \$8,000 contribution to Volunteers Fire Pension Fund for Y2003 and "Old Hire" benefit premium at \$11,852. PERA contribution increased from 9.6% to 10% for Y2004, which affects part-time and seasonal fire employees.
- Training for 30 volunteers; high angle recertification, EMT recertification (for 23) training for new EMT's.
- Supplies includes medical supplies, fire prevention program materials, small tools, cleaning supplies.

*City of Manitou Springs*

**PUBLIC SERVICES DEPARTMENT**

*This budget accounts for the costs of the combined City Parks and Streets Departments*

**SUMMARY OF 2003-2004 OPERATIONS:**

This budget contains the costs to maintain approximately 30 miles of streets, over 800 street signs and 56,000 feet of pavement markings. It also includes the cost involved to maintain 12 parks, 75 planted areas and maintain all of the city buildings, except the Aquatics Center (Swimming Pool). The staffing for FY2004 is down by one position, currently vacant. The Public Works is completing \$75,650 in street overlays in Y2003 and has \$75,650 scheduled for Y2004. In Y2004, Public Services will obtain an "Asphalt Zipper", valued at \$54,493, which will make pavement maintenance more efficient in time and materials and relieve the need for overlays in some areas and instances.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>				<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<i>Number of full time equivalent employees</i>				<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>13.00</b>	<b>12.00</b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>								
10	431	100	Salary--Department Manager	\$ 20,985	\$ 16,000	\$ 18,385	\$ 20,500	\$ 21,012 a
10	431	110	Salaries & Wages--Regular Staff	239,681	266,914	232,399	250,563	257,388
10	431	120	Salaries & Wages--Temporary/Seasonal	9,984	10,000	11,701	14,000	14,350
10	431	130	Salaries & Wages--Overtime (Reg+Prem)	13,579	17,000	17,000	20,000	20,500
10	431	140	Accrued Vacation Pay	0	0	1,608	1,640	1,640 b
<b>SUBTOTAL--Salaries &amp; Wages</b>				<b>\$ 284,229</b>	<b>\$ 309,914</b>	<b>\$ 281,093</b>	<b>\$ 306,703</b>	<b>\$ 314,890</b>
<b>EMPLOYEE BENEFITS:</b>								
10	431	210	Benefits--Group Insurance	59,856	59,995	60,985	64,034	53,712
10	431	220	Benefits--Medicare Contributions	3,623	4,494	4,053	4,423	4,542
10	431	230	Benefits--PERA/FPPA Contributions	24,697	29,752	26,831	29,286	31,325 c
10	431	250	Benefits--Unemployment Insurance	674	930	559	610	627
10	431	260	Benefits--Worker's Comp Insurance	21,021	24,268	24,268	24,629	24,629
<b>SUBTOTAL--Employee Benefits</b>				<b>\$ 109,871</b>	<b>\$ 119,439</b>	<b>\$ 116,695</b>	<b>\$ 122,983</b>	<b>\$ 114,835</b>
<b>CONTRACT SERVICES:</b>								
10	431	320	Services--Professional (Engineering)	3,928	8,052	3,500	8,000	3,500
10	431	340	Services--Maintenance/Custodial	10,577	10,350	10,350	10,350	10,350 d
<b>SUBTOTAL--Contract Services</b>				<b>\$ 14,505</b>	<b>\$ 18,402</b>	<b>\$ 13,850</b>	<b>\$ 18,350</b>	<b>\$ 13,850</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>								
10	431	360	Recruiting/Employee Retention	448	1,868	1,500	1,800	1,500
10	431	370	Training/Professional Development	827	2,491	1,000	2,000	1,846
10	431	380	Memberships/Professional Dues/Subscripti	158	208	50	150	150
10	431	390	Travel/Conferences	0	0	0	0	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>				<b>\$ 1,433</b>	<b>\$ 4,567</b>	<b>\$ 2,550</b>	<b>\$ 3,950</b>	<b>\$ 3,496</b>
<b>PROPERTY RELATED ACCOUNTS:</b>								
10	431	410	Gas & Electric Utilities	29,214	28,000	28,000	30,000	31,770
10	431	411	Water & Sewer Utilities	12,724	23,000	18,000	23,000	0
10	431	412	Street Lighting	71,205	77,850	77,850	79,000	79,000
10	431	421	Insurance (Casualty/Liability/Etc.)	9,709	15,123	15,123	15,691	15,691
10	431	422	Uncovered Losses	0	0	973	0	0
10	431	430	Public Works Building Maintenance	9,416	19,760	24,000	25,000	15,000
10	431	431	Police Station Maintenance	0	0	0	3,000	3,000
10	431	432	Fire Station Maintenance	0	0	0	1,000	0
10	431	433	Aquatics Building Maintenance	0	0	0	0	0
10	431	434	Library Building Maintenance	0	0	0	0	2,500
<b>SUBTOTAL--Property Related</b>				<b>\$ 132,268</b>	<b>\$ 163,733</b>	<b>\$ 163,946</b>	<b>\$ 176,691</b>	<b>\$ 146,961</b>

*City of Manitou Springs*

**PUBLIC SERVICES DEPARTMENT**

*This budget accounts for the costs of the combined City Parks and Streets Departments*

ACCOUNT NUMBER & DESCRIPTION:				ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>VEHICLE RELATED ACCOUNTS:</b>								
10	431	461	Vehicle Gas & Oil	9,522	14,221	14,220	15,500	15,500
10	431	470	Vehicle Repairs & Maintenance	20,390	21,000	21,000	21,000	21,000
10	431	480	Vehicle Insurance (Damage/Liability)	2,379	2,437	2,437	3,025	3,025
<b>SUBTOTAL--Vehicle Related</b>				<b>\$ 32,291</b>	<b>\$ 37,658</b>	<b>\$ 37,657</b>	<b>\$ 39,525</b>	<b>\$ 39,525</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>								
10	431	530	Telephone/Communications	10,541	10,650	10,650	10,650	10,650
10	431	550	Printing/Photocopying/Binding	0	519	1,650	1,650	1,650
10	431	531	Communications Equipment	523	0	523	7,600	7,600
10	431	560	Office Machine Maintenance	1,704	350	350	350	350
<b>SUBTOTAL--Office/Operating Services</b>				<b>\$ 12,768</b>	<b>\$ 11,519</b>	<b>\$ 13,173</b>	<b>\$ 20,250</b>	<b>\$ 20,250</b>
<b>SUPPLIES &amp; COMMODITIES:</b>								
10	431	605	Office Supplies (Paper, etc.)	911	1,038	256	1,050	1,050
10	431	610	Operating Supplies (Chemicals, etc.)	20,353	0	(19)	0	0
10	431	618	Custodial Supplies	4,351	5,880	4,492	5,000	5,000
10	431	620	Uniforms (Recurring costs)	1,652	1,557	1,557	1,600	1,477
10	431	635	Street Cleaning	345	0	568	5,000	1,000
10	431	642	Snow Removal Supplies/services	0	0	30	0	0
10	431	644	Streets Materials/Supplies	1,605	70,000	15,000	65,000	25,000 e
10	431	646	Traffic Services	21,428	20,000	12,000	20,000	12,000 f
10	431	648	Parks Materials/Supplies	8,148	35,000	37,440	38,000	38,000 g
10	431	649	Springs Maintenance	3,751	7,000	1,296	5,000	7,000 h
<b>SUBTOTAL--Supplies &amp; Commodities</b>				<b>\$ 62,544</b>	<b>\$ 140,475</b>	<b>\$ 72,620</b>	<b>\$ 140,650</b>	<b>\$ 90,527</b>
<b>TOTAL OPERATING EXPENDITURES</b>				<b>\$ 649,909</b>	<b>\$ 805,707</b>	<b>\$ 701,584</b>	<b>\$ 829,102</b>	<b>\$ 744,334</b>
<b>CAPITAL PURCHASES:</b>								
10	420	741	Capital Purchases-Vehicles	0	0	0	0	0
10	420	743	Capital Purchases- Furniture & Fixtures	0	0	780	0	0
<b>SUBTOTAL--Capital Purchases</b>				<b>\$ -</b>	<b>\$ -</b>	<b>\$ 780</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>				<b>\$ 649,909</b>	<b>\$ 805,707</b>	<b>\$ 702,364</b>	<b>\$ 829,102</b>	<b>\$ 744,334</b>

**Notes:**

- Department Manager's salary allocated 50% to Water & Sewer operating departments.
- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.
- Building maintenance and custodial services for all General Fund departments combined into this budget.
- Street material includes asphalt, gravel, snow & ice melters, concrete and other repair materials .
- Traffic services includes street traffic signs, parking signs, curb painting and street center line restriping.
- Park materials includes tree program, flowers, grass seed, sod, and other landscaping supplies.
- This line accounts for the agreement with the Mineral Springs Foundation stating that the City will allocate \$1,000 of maintenance funds for each mineral spring.



*City of Manitou Springs*

**AQUATICS DEPARTMENT**

***This budget accounts for the operating costs of the Aquatics Center (Swimming Pool)***

**SUMMARY OF 2003-2004 OPERATIONS:**

The operations of the pool will be staying flat for the 2004 Budget year. The infra structure of the pool is in need of some help. The pool is asking for Capital Improvement funds. Included in the Capital Improvements Fund is \$45,000 for a new heating/air conditioning system for the indoor pool. The increase in water and sewer rates has increased over the year, which took away from other operating areas.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b><i>Number of full time equivalent employees</i></b>	<b><i>6.00</i></b>	<b><i>6.00</i></b>	<b><i>6.00</i></b>	<b><i>6.00</i></b>	<b><i>6.00</i></b>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>					
10 451 100 Salary--Department Manager	\$ 42,877	\$ 42,339	\$ 45,307	\$ 43,609	\$ 44,699
10 451 110 Salaries & Wages--Regular Staff	23,948	23,749	20,245	23,566	24,155
10 451 120 Salaries & Wages--Temporary/Seasonal	60,324	62,000	61,000	62,000	63,550
10 451 130 Salaries & Wages--Overtime (Reg+Prem)	0	0	0	0	0
10 451 140 Accrued Vacation Pay	0	0	(566)	(577)	(577) a
<b>SUBTOTAL--Salaries &amp; Wages</b>	<b>\$ 127,149</b>	<b>\$ 128,088</b>	<b>\$ 125,986</b>	<b>\$ 128,598</b>	<b>\$ 131,827</b>
<b>EMPLOYEE BENEFITS:</b>					
10 451 210 Benefits--Group Insurance	9,376	9,230	9,775	10,264	8,952
10 451 220 Benefits--Medicare Contributions	1,819	1,857	1,835	1,873	1,920
10 451 230 Benefits--PERA/FPPA Contributions	11,537	12,296	12,149	12,401	13,240 b
10 451 250 Benefits--Unemployment Insurance	300	384	253	258	265
10 451 260 Benefits--Worker's Comp Insurance	6,144	6,019	6,019	6,109	6,109
<b>SUBTOTAL--Employee Benefits</b>	<b>\$ 29,176</b>	<b>\$ 29,786</b>	<b>\$ 30,031</b>	<b>\$ 30,905</b>	<b>\$ 30,486</b>
<b>CONTRACT SERVICES:</b>					
10 451 340 Services--Maintenance/Custodial	909	1,200	1,200	1,200	1,200
<b>SUBTOTAL--Contract Services</b>	<b>\$ 909</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMEN</b>					
10 451 360 Recruiting/Employee Retention	239	600	350	350	350
10 451 370 Training/Professional Development	2,086	800	468	500	500
10 451 380 Memberships/Professional Dues/Subscrip	257	250	250	250	250
10 451 390 Travel/Conferences	1,549	0	0	0	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>	<b>\$ 4,131</b>	<b>\$ 1,650</b>	<b>\$ 1,068</b>	<b>\$ 1,100</b>	<b>\$ 1,100</b>
<b>PROPERTY RELATED ACCOUNTS:</b>					
10 451 410 Gas & Electric Utilities	32,219	38,000	31,800	38,000	40,242
10 451 411 Water & Sewer Utilities	4,934	6,500	10,000	11,000	0
10 451 421 Insurance (Casualty/Liability/Etc.)	5,306	5,641	5,641	5,853	5,853
10 451 422 Uncovered Losses/Deductibles	1,465	0	0	0	0
10 451 430 Bldg. Maint.	5,849	6,500	8,500	6,500	6,500
<b>SUBTOTAL--Property Related</b>	<b>\$ 49,773</b>	<b>\$ 56,641</b>	<b>\$ 55,941</b>	<b>\$ 61,353</b>	<b>\$ 52,595</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
10 451 490 Vehicle Mileage (Reimbursements)	0	0	225	450	450
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 225</b>	<b>\$ 450</b>	<b>\$ 450</b>

**AQUATICS DEPARTMENT**

*This budget accounts for the operating costs of the Aquatics Center (Swimming Pool)*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
10 451 530 Telephone/Communications	2,321	2,500	2,250	2,400	2,400
10 451 540 Pool Publicity	125	250	250	250	250
10 451 550 Printing/Photocopying/Binding	475	500	400	400	400
10 451 560 Office Machine Maintenance	424	500	450	500	500
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 3,345</b>	<b>\$ 3,750</b>	<b>\$ 3,350</b>	<b>\$ 3,550</b>	<b>\$ 3,550</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
10 451 605 Office Supplies (Paper, etc.)	831	1,000	986	1,000	1,000
10 451 610 Operating Supplies (Chemicals, etc.)	3,131	3,500	3,747	3,700	3,700
10 451 618 Custodial/Maintenance Supplies	816	1,200	1,000	1,000	1,000
10 451 620 Uniforms (Recurring costs)	595	600	600	600	600
10 451 631 Vending Supplies	2,297	2,700	2,400	2,500	2,500
10 451 632 Commodities for Resale	1,237	2,000	1,400	1,500	1,500
10 451 670 Swim Team	282	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 9,189</b>	<b>\$ 11,000</b>	<b>\$ 10,133</b>	<b>\$ 10,300</b>	<b>\$ 10,300</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 223,672</b>	<b>\$ 232,115</b>	<b>\$ 227,934</b>	<b>\$ 237,456</b>	<b>\$ 231,508</b>
<b>CAPITAL PURCHASES:</b>					
10 451 742 Capital Purchases--Equipment	0	0	0	0	0
10 451 744 Capital Purchases--Computer/Printers	0	0	0	0	0
10 451 746 Capital Purchases--Other	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 223,672</b>	<b>\$ 232,115</b>	<b>\$ 227,934</b>	<b>\$ 237,456</b>	<b>\$ 231,508</b>

**Notes:**

- Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- PERA retirement contribution increased from 9.6% to 10% in 2004.

*City of Manitou Springs*

**LIBRARY DEPARTMENT**

*This budget accounts for the operating costs of the City Library*

**SUMMARY OF 2003-2004 OPERATIONS:**

Usage and circulation statistics are continuing to rise, similar to what we saw last year. Circulation (number of items checked out) is up 24% over 2002, as of September. We have also started keeping track of statistics compared to five years ago; circulation is up 37% from 1998. Computer users have risen by 24% over 2002 and by a whopping 600% from 1998, due to more and better computers. Visitors in general have also increased by 22% over 2002 and by 250% over 1998. Our rise in usage comes during a difficult economy; people do tend to use the library more when economic times are tough, placing an exponential demand on libraries during budget cuts. In addition, state funding for libraries has been cut substantially. Rising costs for vital services (such as Interlibrary Loan courier service) previously subsidized through the state, will be shifted to local budgets. Program offerings this year included computer classes, fiction and nonfiction book groups, weekly Storytime, a Summer reading Program, free income tax preparation, weekly "Reading Friends" program, and a "Summer Library Aide" program. We also offered a "Water-Wise Gardening" workshop at the beginning of the summer. Our goal for 2004, as with last year, is to continue to provide the best service we can without adding significantly to our budget.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<i>Number of full time equivalent employees</i>		<i>2.50</i>	<i>2.50</i>	<i>2.50</i>	<i>2.50</i>	<i>2.50</i>
<b>EMPLOYEE SALARIES &amp; WAGES:</b>						
10 455 100	Salary--Department Manager	\$ 40,329	\$ 40,067	\$ 42,505	\$ 41,269	\$ 42,301
10 455 110	Salaries & Wages--Regular Staff	18,893	21,375	20,745	22,016	22,566
10 455 120	Salaries & Wages--Temp./Seasonal	11,070	10,688	10,688	10,688	10,955 a
10 455 140	Accrued Vacation Pay	0	0	1,785	1,274	1,274 b
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 70,292</b>	<b>\$ 72,130</b>	<b>\$ 75,723</b>	<b>\$ 75,247</b>	<b>\$ 77,096</b>
<b>EMPLOYEE BENEFITS:</b>						
10 455 210	Benefits--Group Insurance	9,376	9,230	9,853	10,346	8,952
10 455 220	Benefits--Medicare Contributions	981	1,046	1,072	1,073	1,099
10 455 230	Benefits--PERA/FPPA Contributions	6,220	6,924	7,098	7,101	7,582 c
10 455 250	Benefits--Unemployment Insurance	168	216	148	148	152
10 455 260	Benefits--Worker's Comp Insurance	190	253	253	257	257
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 16,935</b>	<b>\$ 17,669</b>	<b>\$ 18,424</b>	<b>\$ 18,925</b>	<b>\$ 18,042</b>
<b>CONTRACT SERVICES:</b>						
10 455 330	Services--Clerical/Staff	0	0	0	0	0
<b>SUBTOTAL--Contract Services</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMNT:</b>						
10 455 360	Recruiting/Employee Retention	152	125	200	0	0
10 455 370	Training/Professional Development	139	150	350	500	500
10 455 380	Memberships/Professional Dues/Subscrip	250	335	375	335	335
10 455 390	Travel/Conferences	574	0	0	1,000	0
<b>SUBTOTAL--Recruit/Train/Developmt</b>		<b>\$ 1,115</b>	<b>\$ 610</b>	<b>\$ 925</b>	<b>\$ 1,835</b>	<b>\$ 835</b>
<b>PROPERTY RELATED ACCOUNTS:</b>						
10 455 410	Gas & Electric Utilities	1,961	1,846	1,846	1,846	1,955
10 455 411	Water & Sewer Utilities	891	1,879	1,000	1,879	0
10 455 421	Insurance (Casualty/Liability/Etc.)	4,833	7,214	7,214	7,485	7,485
10 455 422	Uncovered Losses	0	0	0	0	0
10 455 430	Maintenance & Supplies	0	0	360	300	300
<b>SUBTOTAL--Property Related</b>		<b>\$ 7,685</b>	<b>\$ 10,939</b>	<b>\$ 10,420</b>	<b>\$ 11,510</b>	<b>\$ 9,740</b>

**LIBRARY DEPARTMENT**

*This budget accounts for the operating costs of the City Library*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>VEHICLE RELATED ACCOUNTS:</b>						
10 455 490	Vehicle Mileage (Reimbursements)	69	0	0	150	150
<b>SUBTOTAL--Vehicle Related</b>		<b>\$ 69</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ 150</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>						
10 455 530	Telephone/Communications	4,135	4,500	4,500	4,500	4,500
10 455 550	Printing/Photocopying/Binding	0	250	0	350	350
10 455 560	Office Machine/Computer Maintenance	714	600	600	250	250
<b>SUBTOTAL--Office/Operating Services</b>		<b>\$ 4,849</b>	<b>\$ 5,350</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>	<b>\$ 5,100</b>
<b>SUPPLIES &amp; COMMODITIES:</b>						
10 455 605	Office Supplies (Paper, etc.)	887	1,000	1,072	1,100	1,100
10 455 610	Operating Supplies (Chemicals, etc.)	1,456	1,000	1,400	1,400	1,400
10 455 615	Postage (US Mail/Fed Ex/UPS)	14	25	25	25	25
10 455 655	Employee Programs	0	0	0	150	150
10 455 660	Circulation	1,421	4,428	4,628	5,300	5,300 d
10 455 665	Special Programs	2,480	2,500	2,600	3,000	3,000
10 455 666	Books & videos	13,925	16,608	17,608	17,313	17,313
10 455 667	Periodicals	1,310	715	1,107	750	750
10 455 669	Library Board	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>		<b>\$ 21,493</b>	<b>\$ 26,276</b>	<b>\$ 28,440</b>	<b>\$ 29,038</b>	<b>\$ 29,038</b>
<b>TOTAL OPERATING EXPENDITURES</b>		<b>122,438</b>	<b>132,974</b>	<b>139,032</b>	<b>141,805</b>	<b>140,001</b>
<b>CAPITAL PURCHASES:</b>						
10 455 700	Grant Money Expenses	2,994	0	0	0	0
10 455 743	Capital Purchases--Furniture & Fixtures	0	0	0	250	250 e
10 455 744	Capital Purchases--Computers/Printers/Et	0	0	0	500	500 f
10 455 745	Capital Purchases--Software (Training/Etc	0	0	0	0	0
10 455 746	Capital Purchases--Other	0	250	250	0	0
<b>SUBTOTAL--Capital Purchases</b>		<b>\$ 2,994</b>	<b>\$ 250</b>	<b>\$ 250</b>	<b>\$ 750</b>	<b>\$ 750</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 125,432</b>	<b>\$ 133,224</b>	<b>\$ 139,282</b>	<b>\$ 142,555</b>	<b>\$ 140,751</b>

**Notes:**

- a. This line reflects the salary of a permanent part time position.
- b. Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- c. PERA retirement contribution increased from 9.6% to 10% in 2004.
- d. The Library's new circulation system, approved by Council in 2001, was funded by an LTSA grant in Year One. Year Two will be billed in January of 2003, at an annual rate of \$2,376.00. Much of this cost is offset by increased library revenues (10-351-120) - the new system enables us to collect fines and fees much more efficiently than our old system.
- e. One computer chair.
- f. Internet "Timeout" software.

*City of Manitou Springs*

**GENERAL FUND MISCELLANEOUS EXPENDITURES/TRANSFERS**

*This budget accounts for City promotion, Council projects, interagency and interfund transfers*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>	
<b><u>ECONOMIC DEVELOPMENT:</u></b>							
10 465 846	City Promotion	\$ 62,069	\$ 63,234	\$ 63,234	\$ 63,171	\$ 63,171	a
10 465 847	Vendor Fee Equivalent	59,108	60,222	60,222	60,148	60,148	b
10 465 848	Lodging & Camping Tax	98,095	98,095	98,095	98,586	98,586	c
10 465 895	City Funds for Economic Developer	69,241	69,240	69,240	69,240	79,240	d
<b>SUBTOTAL--Economic Development</b>		<b>\$ 288,513</b>	<b>\$ 290,791</b>	<b>\$ 290,791</b>	<b>\$ 291,145</b>	<b>\$ 301,145</b>	
<b><u>INTERGOVERNMENTAL and OTHER AGENCIES:</u></b>							
10 480 850	Radio 539 am (electricity)	167	150	150	150	150	e
10 480 851	Pikes Peak Council of Govts.	1,972	2,026	2,026	2,026	1,958	f
10 480 852	Municipal League (CML)	5,696	2,952	0	2,823	2,823	g
10 480 853	Red Cross Shelter	0	400	400	400	400	h
10 480 854	Golden Circle Nutrition	0	600	600	600	600	i
10 480 855	Flood Warning System	5,671	3,548	4,221	0	0	j
<b>SUBTOTAL--Intergovernmental/Agencies</b>		<b>\$ 13,506</b>	<b>\$ 9,676</b>	<b>\$ 7,397</b>	<b>\$ 5,999</b>	<b>\$ 5,931</b>	
<b><u>COUNCIL PROGRAMS &amp; PROJECTS:</u></b>							
10 490 320	Legal Fees & Settlements	26,883	6,000	6,000	6,000	6,000	k
10 490 422	Uncovered Losses	0	0	1000	0	0	
10 490 870	TV Tower	430	500	500	500	500	l
10 490 890	Special Projects (West Nile Virus)	0	0	4,769	3,529	3,529	m
10 490 896	Fountain Creek Watershed Study	2,245	0	2,245	0	2,245	n
10 490 860	Colorado Springs Transit 11A	21,527	44,827	44,827	44,827	44,827	
10 490 865	CMAQ Circulator	0	0	47,992	46,400	0	
<b>SUBTOTAL--Council Programs</b>		<b>\$ 51,085</b>	<b>\$ 51,327</b>	<b>\$ 107,333</b>	<b>\$ 101,256</b>	<b>\$ 57,101</b>	
<b><u>TRANSFERS TO OTHER CITY FUNDS:</u></b>							
10 491 939	Capital Improvement Fund (Earmarked %'s)	304,426	309,167	302,258	303,394	303,394	o
10 491 939	Capital Improvement Fund (Supplemental)	0	0	0	0	0	p
<b>SUBTOTAL--Transfers to Other Funds</b>		<b>\$ 304,426</b>	<b>\$ 309,167</b>	<b>\$ 302,258</b>	<b>\$ 303,394</b>	<b>\$ 303,394</b>	
<b>TOTAL GENERAL FUND MISCELLANEOUS/TRANSFERS</b>		<b>\$ 657,530</b>	<b>\$ 660,961</b>	<b>\$ 707,779</b>	<b>\$ 701,794</b>	<b>\$ 667,571</b>	

**NOTES TO MISCELLANEOUS EXPENDITURES/TRANSFERS:**

**ECONOMIC DEVELOPMENT:**

Beginning in 1994, the elements of the Economic Development appropriation has been determined through use of the sum of the most recently audited collections of Sales and Amusement Taxes plus the current year Lodging and Camping Taxes. Funding for the Manitou Springs Economic Development Commission is in addition to these "earmarked" funds.

- a) Promotion: 3 ½% of prior year General Sales Tax plus 3 1/2% of Amusement Tax.
- b) Vendor Fee Equivalent: 3 1/3% of prior year General Sales Tax plus 3 1/3% of prior year Amusement Tax
- c) Lodging and Camping Taxes: 100% of current year estimate (passthrough--see "Revenues")
- d) Funding for Manitou Springs Economic Development Commission (supplemental funds not earmarked).

**INTERGOVERNMENTAL & OTHER AGENCIES:**

- e) Utilities for low watt transmitter used by Chamber of Commerce to promote visitor information.
- f) Annual assessment for membership in Pikes Peak Area Council of Governments.
- g) Annual assessment for membership in Colorado Municipal League.
- h) Annual donation to Red Cross to care for homeless. .
- i) Support of a noon meal program for seniors 60 and over at St. Andrews Episcopal Church.
- j) Maintenance assessment for area flood warning system. Beginning in 2004 the full maintenance assessment will be assumed by the City of Colorado Springs, but Manitou Springs will still participate.

**COUNCIL PROGRAMS & PROJECTS:**

- k) Unidentified potential legal fees and/or settlements--to be specifically approved by City Council.
- l) Repairs to Radio/TV translator and monthly utilities.
- m) City share of El Paso County's West Nile Virus abatement program
- n) City's share of Army Corp of Engineer Fountain Creek watershed study (\$2,245). Y2004 will be the last payment year in this study.

**TRANSFERS TO OTHER CITY FUNDS:**

- o) Transfer to Capital Improvements Fund is 1/6 of sales, 1/6 auto use and 1/6 general use taxes.
- p) Supplemental transfers to Capital Improvement Fund is at the discretion of the City Council.

**WATER ENTERPRISE FUND***This budget accounts for operating revenues and cash basis expenses of the water utility***SUMMARY OF 2003-2004 OPERATIONS:**

This budget reflects the costs involved to maintain, operate and repair our water system, including distribution system, treatment plant watershed (including the French Creek intake and reservoir) and the water meter program. In Y2003, the Department installed telemetry equipment valued at \$49,356 at it's reservoir to better manage fresh water resources, and scheduled \$105,000 in utility main replacement and an additional \$105,000 is scheduled for utility mains and valves in Y2004. The department will be adding one additional person in Y2004 and replace an aged truck used the on-call plant operator.

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004	a
<b>REVENUES:</b>							
52 344 310	Unmetered Water Sales	\$ -	\$ -	\$ -	\$ -	\$ -	
52 344 320	Water Commodity Chgs	434,282	743,756	562,833	625,821	589,170	b
52 344 321	Water Customer Chgs	196,919	213,344	239,071	235,447	235,447	
52 344 330	Water Penalties / Int	9,371	7,334	13,964	13,000	13,000	
52 344 340	Water Turn on Fees	1,010	1,000	1,280	1,000	1,000	
52 344 345	Tapping Charges	1,768	1,500	1,457	1,500	1,500	
52 344 350	Water Meter Sales	5,884	1,500	2,000	1,500	1,500	
52 344 390	Water Interest Income	0	0	0	0	0	
52 344 500	Miscellaneous/Unclassified Revenue	160	0	175	0	0	
52 344 395	Contributed Capital from Tap Fees	50,000	50,000	125,000	50,000	50,000	c
52 361 190	Investment Interest	2,359	1,350	2,000	3,000	3,000	
52 392 700	Sales of Surplus Equipment	0	0	0	0	0	
<b>SUB TOTAL--Current Year Revenues</b>		<b>\$ 701,753</b>	<b>\$ 1,019,784</b>	<b>\$ 947,780</b>	<b>\$ 931,268</b>	<b>\$ 894,617</b>	
Prior Year Operating Fund Balances (Deficit)		284,157	177,788	284,845	362,598	362,598	
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 985,910</b>	<b>\$ 1,197,572</b>	<b>\$ 1,232,625</b>	<b>\$ 1,293,866</b>	<b>\$ 1,257,215</b>	
<b>EXPENDITURES:</b>							
<i>Number of full time equivalent employees</i>		<i>2.80</i>	<i>2.80</i>	<i>2.80</i>	<i>2.80</i>	<i>3.40</i>	
<b>EMPLOYEE SALARIES &amp; WAGES:</b>							
52 492 100	Salary--Department Manager	18,726	9,600	12,299	12,300	12,607	d
52 492 110	Salaries & Wages--Regular Staff	136,935	177,167	123,694	134,064	150,553	d
52 492 120	Salaries & Wages--Temporary & Seasona	1,464	0	1,056	0	0	
52 492 130	Salaries & Wages--Overtime (Reg+Prem)	5,078	8,556	3,837	8,500	8,712	
52 492 140	Accrued Vacation Pay	0	0	3,768	3,843	3,843	e
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 162,203</b>	<b>\$ 195,323</b>	<b>\$ 144,654</b>	<b>\$ 158,707</b>	<b>\$ 175,715</b>	
<b>EMPLOYEE BENEFITS:</b>							
52 492 210	Benefits--Group Insurance	20,627	18,460	19,127	20,083	15,218	
52 492 220	Benefits--Medicare Contributions	873	2,832	2,043	2,246	2,492	
52 492 230	Benefits--PERA/FPPA Contributions	14,458	18,751	13,525	14,867	17,187	f
52 492 250	Benefits--Unemployment Insurance	454	400	744	310	344	
52 492 260	Benefits--Worker's Comp Insurance	4,697	6,332	6,332	6,426	6,426	
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 41,109</b>	<b>\$ 46,775</b>	<b>\$ 41,771</b>	<b>\$ 43,931</b>	<b>\$ 41,667</b>	
<b>CONTRACT SERVICES:</b>							
52 492 320	Services--Professional (Engineering)	4,315	12,644	17,010	12,000	12,000	
<b>SUBTOTAL--Contract Services</b>		<b>\$ 4,315</b>	<b>\$ 12,644</b>	<b>\$ 17,010</b>	<b>\$ 12,000</b>	<b>\$ 12,000</b>	
<b>RECRUITING, RETENTION, TRAINING, DEVELOPMENT:</b>							
52 492 360	Recruiting/Employee Retention	0	0	0	840	840	g
52 492 370	Training/Professional Development	998	5,000	446	5,000	5,000	
52 492 380	Memberships/Professional Dues/Subscrip	360	600	400	600	600	
<b>SUBTOTAL--Recruit/Train/Developmt</b>		<b>\$ 1,358</b>	<b>\$ 5,600</b>	<b>\$ 846</b>	<b>\$ 6,440</b>	<b>\$ 6,440</b>	
<b>PROPERTY RELATED ACCOUNTS:</b>							
52 492 410	Gas & Electric Utilities	12,484	25,115	25,115	20,000	21,180	
52 492 411	Water & Sewer Utilities	309	417	203	450	450	
52 492 421	Insurance (Casualty/Liability/Etc.)	25,164	26,051	26,051	27,030	27,030	
52 492 422	Uncovered Losses	600	0	0	0	0	
52 492 430	Shop & Ground Repair	229	5,139	506	4,500	4,500	
52 493 410	Gas & Electric Utilities	0	0	0	0	0	
52 493 421	Insurance (Casualty/Liability/Etc.)	0	0	0	0	0	
52 493 450	Sludge Disposal	0	0	0	0	0	
52 492 451	Meter Purchases	14,517	7,266	15,000	20,000	40,000	
52 492 452	Meter Repair/Replacement.	3,122	3,114	4,360	5,000	5,000	
52 492 453	System Repairs/Replacement	2,192	25,000	6,815	25,000	25,000	
52 493 453	Treatment Plant-Repairs/Maintenance.	28,602	47,748	45,000	48,000	48,000	
52 492 455	Watershed Maintenance	2,651	25,000	25,000	25,000	25,000	
<b>SUBTOTAL--Property Related</b>		<b>\$ 89,870</b>	<b>\$ 164,850</b>	<b>\$ 148,050</b>	<b>\$ 174,980</b>	<b>\$ 196,160</b>	

**WATER ENTERPRISE FUND***This budget accounts for operating revenues and cash basis expenses of the water utility*

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>VEHICLE RELATED ACCOUNTS:</b>					
52 492 461 Vehicle Gas & Oil	3,990	4,986	4,600	5,000	5,000
52 492 470 Vehicle Repairs & Maintenance	4,106	2,000	2,500	3,000	3,000
52 493 470 Vehicle Repairs & Maintenance	2,468	800	1,300	1,500	1,500
52 492 480 Vehicle Insurance (Damage/Liability)	705	1,240	1,240	1,539	1,539
52 493 490 Vehicle Mileage Reimbursement	0	0	0	0	0
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 11,269</b>	<b>\$ 9,026</b>	<b>\$ 9,640</b>	<b>\$ 11,039</b>	<b>\$ 11,039</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
52 492 530 Telephone/Communications	15,887	6,700	3,992	6,700	6,200
52 492 531 Communications Equipment	360	0	685	4,300	4,300
52 493 530 Telephone/Communications	0	0	0	0	0
52 492 550 Printing/Photocopying/Binding	514	800	316	500	500
52 492 560 Office Machine Maintenance	138	365	1,644	3,000	3,000
52 492 573 Bond Paying Agent Fees	922	745	745	745	745
52 492 581 UNCC Charges	511	400	400	500	500
52 492 910 Administrative Support (Transfer to GF)	39,236	39,236	39,236	39,236	52,553 h
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 57,568</b>	<b>\$ 48,246</b>	<b>\$ 47,018</b>	<b>\$ 54,981</b>	<b>\$ 67,798</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
52 492 605 Office Supplies (Paper, etc.)	402	1,200	50	500	500
52 492 610 Distribution System Operating Supplies	8,760	20,760	10,128	21,000	21,000
52 492 615 Postage (US Mail/Fed Ex/UPS)	0	0	0	0	0
52 492 620 Uniforms (Recurring Costs)	0	1,200	1,219	1,500	1,500
52 493 605 Office Supplies (Paper, etc.)	21	0	75	1,000	1,000
52 493 610 Operating Supplies (Chemical, Etc.)	4,126	0	18,704	20,000	20,000
52 493 615 Postage (US Mail/Fed Ex/UPS)	0	0	0	0	0
52 493 630 Business Meals & Reimbursements	0	0	0	0	0
52 492 640 Books, Periodicals, Subscriptions	150	0	0	0	0
52 493 675 Treatment Plant Operating Supplies	19,937	29,064	5,636	10,000	10,000
52 493 676 HD Water Tests	765	1,500	2,092	2,000	2,000
52 493 677 Sludge Disposal Closure Reserve	0	1,000	1,000	1,000	1,000
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 34,161</b>	<b>\$ 54,724</b>	<b>\$ 38,904</b>	<b>\$ 57,000</b>	<b>\$ 57,000</b>
52 492 780 Combined Depreciation and Amortization	94,347	-	94,347	94,347	94,347
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 496,200</b>	<b>\$ 537,188</b>	<b>\$ 542,240</b>	<b>\$ 613,425</b>	<b>\$ 662,166</b>
<b>NET OPERATING INCOME</b>	<b>\$ 205,553</b>	<b>\$ 482,596</b>	<b>\$ 405,540</b>	<b>\$ 317,843</b>	<b>\$ 232,451</b>
<b>DEBT SERVICE:</b>					
52 492 805 Bonds-Interest	11,392	3,806	3,806	0	0
52 492 806 Bonds-Principal	105,000	105,000	105,000	0	0
52 492 807 CWCB-Interest	36,182	35,202	35,202	34,183	34,183
52 492 807 CWCB-Principal	24,409	25,390	25,390	26,409	26,409
52 492 833 Capital Lease Payments	0	0	0	0	0
<b>SUBTOTAL--Debt Service</b>	<b>\$ 176,983</b>	<b>\$ 169,398</b>	<b>\$ 169,398</b>	<b>\$ 60,592</b>	<b>\$ 60,592</b>
<b>CAPITAL PURCHASES:</b>					
52 492 736 Capital Purchases--Utility Mains/Valves	6,000	75,000	55,000	55,000	55,000
52 492 737 Cap Purch--Supplemental Utility Mains/Va	0	0	50,000	50,000	50,000
52 492 738 Capital Purchases-- Telemetering	0	0	49,356	0	0 i
52 492 739 Capital Purchases--Leak Detection	0	0	2,000	2,000	2,000
52 492 741 Capital Purchases--Vehicles	21,882	0	0	0	18,000 j
52 493 742 Capital Purchases-- Equipment	0	0	2,033	18,000	18,000 k
52 493 744 Capital Purchases--Computers/Printers/Et	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ 27,882</b>	<b>\$ 75,000</b>	<b>\$ 158,389</b>	<b>\$ 125,000</b>	<b>\$ 143,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 701,065</b>	<b>\$ 781,586</b>	<b>\$ 870,027</b>	<b>\$ 799,017</b>	<b>\$ 865,758</b>
<b>ENDING OPERATING CASH BALANCES (Deficit)*</b>	<b>\$ 284,845 f</b>	<b>\$ 415,986 f</b>	<b>\$ 362,598 f</b>	<b>\$ 494,849</b>	<b>\$ 391,457</b>
Revenues more (or less) than total expenditures	\$ 688	\$ 238,198	\$ 77,753	\$ 132,251	\$ 28,859

*\*This is the Water Fund cash balance available for future appropriation (spending) for operations on a cash basis.*



**WATER FUND TAP FEE RESERVE ACCOUNT:**

	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b><u>Account 20000.27010</u></b>					
<b>Beginning Balances:</b>	\$ 77,120	\$ 121,260	\$ 126,480	\$ 26,480	\$ 26,480
Current Year Tap Fee Income	99,360	25,000	25,000	50,000	50,000
Transfers to Operating Fund (-)	(50,000)	(50,000)	(125,000)	(50,000)	(50,000)
Net Increase (Decrease)	\$ 49,360	\$ (25,000)	\$ (100,000)	\$ -	\$ -
<b>Tap Fee Ending Balances</b>	<b>\$ 126,480</b>	<b>\$ 96,260</b>	<b>\$ 26,480</b>	<b>\$ 26,480</b>	<b>\$ 26,480</b>
Taps Projected:	20.0	5.0	2.5	5.0	5.0
Tap Fee Rate	5,000	5,000	10,000	10,000	10,000

**NOTES:**

- a. The Water Dept. budget is on a cash basis; accounting is on an accrual basis (capital expenditures and debt payments are budgeted as operating expenses; depreciation expense is not).
- b. Revenues are based on \$2.05/1000 gallons rate for Y2002 and \$3.50/1000 gallon rate for Y2003.
- c. Water Tap revenues added to Reserve; transfers to Water Department operating budget in 2003 includes
- d. Salaries and Personnel Benefits are split with the Sewer Fund budget: 60% Water Fund; 40% Sewer Fund.
- e. Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- f. PERA retirement contribution increased from 9.6% to 10% in 2004.
- g. Includes \$840 for hepatitis inoculations.
- h. Administrative Support fees have been re-allocated to be consistent with the 60%/40% split on operating costs traditionally maintained between the Water and Sewer operating funds.
- i. Telemetry equipment for French Creek.
- j. Funds to purchase a Dodge 4x4 pick-up truck to be utilized by the water treatment plant operator.
- k. Funds for the purchase of a remote leak detector.

**OPERATING AND RESERVE FUNDS ENDING BALANCES:**

	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
Tap Fee Reserve ending balances	\$ 126,480	\$ 96,260	\$ 26,480	\$ 26,480	\$ 26,480
Operating Fund cash balances	284,845	415,986	362,598	494,849	391,457
<b>Total Ending Cash Balances</b>	<b>\$ 411,325</b>	<b>\$ 512,246</b>	<b>\$ 389,078</b>	<b>\$ 521,329</b>	<b>\$ 417,937</b>

*City of Manitou Springs*

**SEWER ENTERPRISE FUND**

*This budget accounts for operating revenues and cash basis expenses of the sewer utility*

**SUMMARY OF 2003-2004 OPERATIONS:**

This budget reflects the cost to maintain, operate and repair our sewer system, including the cost for treatment paid to Colorado Springs Utilities. An additional person will be added to the department in Y2004. The Sewer Fund shares personnel with the Water Fund on a 60/40 basis. In Y2003, the Sewer Department scheduled \$20,000 for main and valve replacement and will increase expenditures in Y2004 to \$70,000 for main and valve replacement.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>	<b>a</b>
<b>REVENUES:</b>							
53 344 400	Customer Charges	\$ 189,502	\$ 300,763	\$ 190,586	\$ 190,586	\$ 190,586	
53 344 415	Inspection Fees	690	650	1,015	700	700	
53 344 420	Volume Charges: Treatment	231,521	215,000	328,866	412,852	412,852	b
53 344 430	Penalties	1,356	1,300	1,604	1,300	1,300	
53 344 490	Interest Income	2,161	1,900	1,773	1,900	1,900	
53 344 395	Contributed Capital from Tap Fees	10,000	10,000	10,000	10,000	10,000	
<b>SUB TOTAL--Current Year Revenues</b>		<b>\$ 435,230</b>	<b>\$ 529,613</b>	<b>\$ 533,844</b>	<b>\$ 617,338</b>	<b>\$ 617,338</b>	
Prior Year Operating Fund Balances (Deficit)		225,800	146,431 e	187,110 e	246,125	246,125	
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 661,030</b>	<b>\$ 676,044</b>	<b>\$ 720,954</b>	<b>\$ 863,463</b>	<b>\$ 863,463</b>	
<b>EXPENDITURES:</b>							
<i>Number of full time equivalent employees</i>		<i>1.20</i>	<i>1.20</i>	<i>1.20</i>	<i>1.20</i>	<i>1.60</i>	
53 494 100	Salary--Department Manager	8,283	6,400	8,199	8,200	8,405	c
53 494 110	Salaries & Wages--Regular Staff	55,417	61,140	47,492	56,790	66,967	c
53 494 120	Salaries & Wages--Temporary & Seasona	976	0	704	0	0	
53 494 130	Salaries & Wages--Overtime (Reg+Prem)	3,385	4,152	2,557	4,000	4,100	
53 494 140	Accrued Vacation Pay	0	0	1,911	1,949	1,949	d
<b>SUBTOTAL--Salaries &amp; Wages</b>		<b>\$ 68,061</b>	<b>\$ 71,692</b>	<b>\$ 60,863</b>	<b>\$ 70,939</b>	<b>\$ 81,421</b>	
<b>EMPLOYEE BENEFITS:</b>							
53 494 210	Benefits--Group Insurance	8,448	9,715	9,925	10,422	7,162	
53 494 220	Benefits--Medicare Contributions	49	1,040	855	1,000	1,152	
53 494 230	Benefits--PERA/FPPA Contributions	6,004	6,882	5,659	6,623	7,947	e
53 494 250	Benefits--Unemployment Insurance	171	215	118	138	159	
52 494 260	Benefits--Worker's Comp Insurance	1,582	1,744	1,744	1,770	1,770	
<b>SUBTOTAL--Employee Benefits</b>		<b>\$ 16,254</b>	<b>\$ 19,596</b>	<b>\$ 18,301</b>	<b>\$ 19,953</b>	<b>\$ 18,190</b>	
<b>CONTRACT SERVICES:</b>							
53 494 320	Services--Professional (Engineering)	624	8,644	52	5,000	5,000	
53 494 370	Training/Professional Development	44	0	0	2,000	2,000	
<b>SUBTOTAL--Contract Services</b>		<b>\$ 624</b>	<b>\$ 8,644</b>	<b>\$ 52</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	
<b>PROPERTY RELATED ACCOUNTS:</b>							
53 494 410	Gas & Electric Utilities	407	600	190	500	530	
53 494 411	Water & SewerUtilities	212	324	140	300	300	
53 494 421	Insurance (Casualty/Liability/Etc.)	0	0	11	0	0	
53 494 422	Uncovered Losses	2,400	0	3,000	0	0	
53 494 430	Shop & Ground Repair	0	5,000	0	1,000	1,000	
53 494 453	System Repairs/Maintenance	55	0	0	0	0	
<b>SUBTOTAL--Property Related</b>		<b>\$ 3,074</b>	<b>\$ 5,924</b>	<b>\$ 3,341</b>	<b>\$ 1,800</b>	<b>\$ 1,830</b>	

*City of Manitou Springs*

**SEWER ENTERPRISE FUND**

*This budget accounts for operating revenues and cash basis expenses of the sewer utility*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>VEHICLE RELATED ACCOUNTS:</b>					
53 494 461 Vehicle Gas & Oil	1,503	2,000	1,335	2,000	2,000
53 494 470 Vehicle Repairs & Maintenance	3,632	4,000	72	4,000	4,000
53 494 480 Vehicle Insurance	470	827	827	1,026	1,026
<b>SUBTOTAL--Vehicle Related</b>	<b>\$ 5,605</b>	<b>\$ 6,827</b>	<b>\$ 2,234</b>	<b>\$ 7,026</b>	<b>\$ 7,026</b>
<b>OFFICE &amp; OPERATING SERVICES:</b>					
53 494 530 Telephone/Communications	334	2,000	1,010	1,500	1,500
53 494 560 Office Machine Maintenance	240	0	0	0	0
53 494 573 Bond Paying Agent Fees	150	311	311	311	311
53 494 910 Administrative (Transfer to GF)	26,156	26,156	26,156	26,156	35,035 f
<b>SUBTOTAL--Office/Operating Services</b>	<b>\$ 26,880</b>	<b>\$ 28,467</b>	<b>\$ 27,477</b>	<b>\$ 27,967</b>	<b>\$ 36,846</b>
<b>SUPPLIES &amp; COMMODITIES:</b>					
53 494 610 Operating Supplies	100	0	0	0	0
53 494 620 Uniforms	22	110	0	110	110
53 494 675 Treatment	211,292	241,565	211,462	240,000	240,000
53 494 677 Sewer Line Maintenance	7,465	23,000	23,000	23,000	33,000
53 494 678 PPACG Study	0	0	0	0	0
<b>SUBTOTAL--Supplies &amp; Commodities</b>	<b>\$ 218,879</b>	<b>\$ 264,675</b>	<b>\$ 234,462</b>	<b>\$ 263,110</b>	<b>\$ 273,110</b>
53 494 790 Combined Depreciation and Amortization	77,594	0	77,594	77,594	77,594
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$ 378,196</b>	<b>\$ 405,825</b>	<b>\$ 424,324</b>	<b>\$ 475,391</b>	<b>\$ 503,019</b>
<b>NET OPERATING INCOME</b>	<b>\$ 57,034</b>	<b>\$ 123,788</b>	<b>\$ 109,520</b>	<b>\$ 141,947</b>	<b>\$ 114,319</b>
<b>DEBT SERVICE:</b>					
53 494 803 Sewer Revenue Bonds--Interest	1,160	0	0	0	0
53 494 804 Sewer Revenue Bonds--Principal	40,000	0	0	0	0
53 494 809 Capital Leases - Interest Expenses	4,394	3,368	3,368	3,368	3,368
53 494 833 Capital Lease Payments	27,137	23,769	27,137	27,137	27,137 g
<b>SUBTOTAL--Debt Service</b>	<b>\$ 72,691</b>	<b>\$ 27,137</b>	<b>\$ 30,505</b>	<b>\$ 30,505</b>	<b>\$ 30,505</b>
53 494 730 Capital Purchases--Staff Construction	0	0	0	0	0
53 494 736 Capital Purchases--Utility Mains/Valves	18,972	20,000	20,000	20,000	70,000
53 494 741 Capital Purchases--Vehicles	0	0	0	0	0
53 494 742 Capital Purchases - Equipment	4,061	0	0	5,000	5,000
53 494 749 1999 Flood Emergency Repairs	0	0	0	0	0
<b>SUBTOTAL--Capital Purchases</b>	<b>\$ 23,033</b>	<b>\$ 20,000</b>	<b>\$ 20,000</b>	<b>\$ 25,000</b>	<b>\$ 75,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 473,920</b>	<b>\$ 452,962</b>	<b>\$ 474,829</b>	<b>\$ 530,896</b>	<b>\$ 608,524</b>
<b>ENDING OPERATING CASH BALANCES (Deficit)*</b>	<b>\$ 187,110 f</b>	<b>\$ 223,082 f</b>	<b>\$ 246,125 f</b>	<b>\$ 332,567</b>	<b>\$ 254,939</b>
<b>Revenues more (or less) than total expenditures</b>	<b>\$ (38,690)</b>	<b>\$ 76,651</b>	<b>\$ 59,015</b>	<b>\$ 86,442</b>	<b>\$ 8,814</b>

*\*This is the Sewer Fund cash balance available for future appropriation (spending) for operations on a cash basis*

**SEWER FUND TAP FEE RESERVE ACCOUNT:**

	ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>Account 20000.27020</b>					
Balance Forward:	\$ 35,207	\$ 49,585	\$ 49,585	\$ 51,835	\$ 54,085
Current Year Tap Fee Income	24,378	6,125	12,250	12,250	12,250
Transfers to Operating Fund (-)	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
<b>Tap Fee Ending Balances</b>	<b>\$ 49,585</b>	<b>\$ 45,710</b>	<b>\$ 51,835</b>	<b>\$ 54,085</b>	<b>\$ 56,335</b>
Taps Projected:	5	5	5	5	5
Tap Fee Rate	1225	1225	2450	2450	2450

**NOTES:**

- a. The Budget is on a cash basis; accounting is on an accrual basis (capital expenditures and debt payments are budgeted as Operating Expenses; depreciation expense is not).
- b. Revenues are based on \$2.55/1000 gallons commodity rate effective January 1, 2003.
- c. Salaries and Personnel Benefits are split with the Water Fund budget: 60% Water Fund; 40% Sewer Fund.
- d. Accrued Vacation Pay has been removed from liability reserve status in the General Fund Summary sheet and allocated to each operating department. Accrued Vacation Pay represents the estimated net difference of each departments vacation accrual liability at the end of each budget year.
- e. PERA retirement contribution increased from 9.6% to 10% in 2004.
- f. The Administrative Transfer has been adjusted so that the Sewer Department contributes 40% consistent with city policy concerning allocation between water and sewer departments.
- g. Jet Vacuum Truck obtained in 2002 @\$140,000 leased for five years.

**OPERATING AND RESERVE FUNDS ENDING BALANCES:**

	ACTUAL 2001	BUDGET 2002	AMENDED 2003	REQUESTED 2004	BUDGET 2004
Tap Fee Reserve ending balances	\$ 49,585	\$ 45,710	\$ 51,835	\$ 54,085	\$ 56,335
Operating Fund cash balances	187,110	223,082	246,125	332,567	254,939
Available Sewer Bond Reserve	0	0	51,259	52,379	52,379
<b>Total Ending Cash Balances</b>	<b>\$ 236,695</b>	<b>\$ 268,792</b>	<b>\$ 349,219</b>	<b>\$ 439,031</b>	<b>\$ 363,653</b>

*City of Manitou Springs*

**STORM DRAINAGE AND FLOOD MANAGEMENT ENTERPRISE FUND**

*This budget accounts for revenues and expenses of operating the City's storm drainage system*

In Y2003, the City completed the "Canon Avenue Storm Sewer construction project. This construction project was necessitated when flood waters destroyed the existing system in April 1999. That system was replaced with 7' box culvert estimated to withstand the minimum of a 10 year flooding event. The construction project was initially budgeted at \$1,210,000 and has been completed under budget. This city's storm water monitoring efforts are also funded through this fund, with \$24,000 designated each year.

ACCOUNT NUMBER & DESCRIPTION:	ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b><u>REVENUES:</u></b>					
33 355 110 Drainage Utility Assessments	\$ 76,874	\$ 160,512	\$ 160,512	\$ 160,512	\$ 160,512
33 335 790 CDOT Reimbursements	0	0	0 b	0	0
33 335 190 Investment Interest	1,523	1,233	1,000	1,000	1,000
33 393 800 Note Proceeds	0	0	1,101,741	0	0
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 78,397</b>	<b>\$ 161,745</b>	<b>\$ 1,263,253</b>	<b>\$ 161,512</b>	<b>\$ 161,512</b>
Prior Year Ending Fund Balances	124,701	173,410	176,762	73,743	73,743
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 203,098</b>	<b>\$ 335,155</b>	<b>\$ 1,440,015</b>	<b>\$ 235,255</b>	<b>\$ 235,255</b>

<b><u>LEASE/DEBT SERVICE:</u></b>					
33 498 880 Canon Avenue Storm Sewer Project	0	133,058	134,730	134,730	134,730 a
<b>SUBTOTAL - Lease/Debt Service</b>	<b>\$ -</b>	<b>\$ 133,058</b>	<b>\$ 134,730</b>	<b>\$ 134,730</b>	<b>\$ 134,730</b>

<b><u>EXPENDITURES:</u></b>					
33 499 810 Miscellaneous	0	0	1,720	0	0
33 499 860 ISTEPA Projects	0	0	0	0	0
33 499 830 Plainview (CDOT Project # 11002)	0	0	0	0	0
33 499 831 Canon Ave Construction Expenses	0	0	1,173,515	0	0
33 499 832 Foster Project	0	0	16,000	0	0
33 499 885 Flood Mitigation/Repair Projects	26,336	0	8,307	0	0 b
33 499 896 Pollution Control/Wastewater Mngmnt	0	0	24,000	24,000	24,000
33 499 910 Administrative Support (Transfer to GF)	0	0	8,000	8,000	8,000
<b>TOTAL EXPENDITURES</b>	<b>\$ 26,336</b>	<b>\$ 133,058</b>	<b>\$ 1,366,272</b>	<b>\$ 166,730</b>	<b>\$ 166,730</b>
<b>ENDING OPERATING CASH BALANCES (Deficit)*</b>	<b>\$ 176,762</b>	<b>\$ 202,097 f</b>	<b>\$ 73,743 f</b>	<b>\$ 68,525</b>	<b>\$ 68,525</b>

Revenues more (or less) than expenditures      \$ 52,061      \$ 28,687      \$ (103,019)      \$ (5,218)      \$ (5,218)

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. Lease for the repair of the Canon Avenue Storm Sewer damaged in 1999 flood. \$1,100,000 financed over 10 years at a cost of \$1,330,583, 4.24%, annual payments, by LaSalle Bank.
- b. Partial repairs of 4/29/99 flood damages on Canon Avenue

**LAW ENFORCEMENT SPECIAL REVENUE FUND**

*This budget accounts for designated revenues and expenditures for police equipment*

The Law Enforcement Special Revenue Fund is funded by grants and court assessments for the purpose of purchasing police equipment and enhancing prisoner safety. In Y2004, funds are allocated for the continual updating of the departments uniform inventory and the purchase of two vehicle mounted traffic radar units.

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b><u>REVENUES</u></b>						
24 334 715	Grants	\$ -	\$ -	\$ 1,672	\$ -	\$ -
24 365 500	Miscellaneous	3,000	1,000	2,000	1,000	1,000
24 351 110	Court Assessments	10,338	18,000	18,000	18,000	18,000
24 351 100	Discounts Taken	28	0	0	0	0
24 391 310	Transfers from General Fund	0	0	0	0	0
24 347 600	Services--VIN Inspections	0	0	0	0	0
24 361 190	Investment Interest	140	120	140	140	140
24 351 115	Warrant Fees	0	0	0	0 a	0 a
<b>SUB TOTAL--Current Year Revenues</b>		<b>\$ 13,506</b>	<b>\$ 19,120</b>	<b>\$ 21,812</b>	<b>\$ 19,140</b>	<b>\$ 19,140</b>
Prior Year Ending Fund Balances		9,691	18,275	18,758	29,687	29,687
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 23,197</b>	<b>\$ 37,395</b>	<b>\$ 40,570</b>	<b>\$ 48,827</b>	<b>\$ 48,827</b>

<b><u>EXPENDITURES:</u></b>						
24 499 370	Training/Police .	0	5,069 b	300	0	0
24 498 370	Training/Communications	0	1,000 b	0	0	0
24 499 587	Reserve Program	0	0	0	0	0
24 499 605	Office Supplies	87	0	0	0	0
24 499 730	Station Improvements	150	3,000 c	0	0	0
24 499 741	New Vehicle Equipment	0	0	533	4,000	4,000 d
24 499 749	Purchases (Uniforms, firearms, etc.)	4,202	8,000	10,050	11,000 e	11,000 e
24 499 910	Administrative Support (Transfer to GF)	0	0	0	1,000	1,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,439</b>	<b>\$ 17,069</b>	<b>\$ 10,883</b>	<b>\$ 16,000</b>	<b>\$ 16,000</b>
<b>ENDING FUND BALANCES (Deficit)*</b>		<b>\$ 18,758</b>	<b>\$ 20,326</b>	<b>\$ 29,687</b>	<b>\$ 32,827</b>	<b>\$ 32,827</b>

Revenues more (or less) than expenditures      \$ 9,067      \$ 2,051      \$ 10,929      \$ 3,140      \$ 3,140

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. As of Y2000, only the \$20.00 per case court "surcharge assessment" is included in this fund as revenues; all warrant fees and police services revenues are included with other General Fund revenues. In 2003 the ATF was increased to \$30.
- b. In 2003, training expenditures were moved from the Police and Communications operating budgets to the Law Enforcement Special Revenue Fund.
- c. Station improvements are for remodeling of communications center in 2002/2003.
- d. Purchase of 2 traffic radar units.
- e. Purchases are for new police uniforms and equipment.

*City of Manitou Springs*

**CONSERVATION TRUST FUND**

***This budget accounts for Colorado Lottery revenues and expenditures for parks projects***

The Conservation Trust Fund falls under the advisement of the Parks and Recreation Advisory Board, who set goals for improvement: the City's parks and recreation properties. In Y2003, the PARAB worked to replace the roof at the pavillion at Soda Springs Park. In Y2004, the PARAB seeks to replace aging playground equipment at Memorial Pa

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b><u>REVENUES</u></b>						
25 335 740	Lottery Share	\$ 48,383	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
25 391 190	Investment Interest	87	800	300	300	300
25 365 500	Donations & Gifts	4,165	0	2,952	1,000	1,000
<b>SUB TOTAL--Current Year Revenues</b>		<b>\$ 52,635</b>	<b>\$ 45,800</b>	<b>\$ 48,252</b>	<b>\$ 46,300</b>	<b>\$ 46,300</b>
Prior Year Ending Fund Balance:		21,757	39,246	43,845	39,172	39,172
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 74,392</b>	<b>\$ 85,046</b>	<b>\$ 92,097</b>	<b>\$ 85,472</b>	<b>\$ 85,472</b>

<b><u>EXPENDITURES:</u></b>						
25 499 820	Parks	18,292	0	2,200	43,000	33,065
25 499 840	Administrative Support (to General Fund)	1,000	1,000	1,000	1,000	1,000
25 499 892	Tree Planting Plan	0	0	0	0	0
25 499 893	Mansions Park Improvements	547	0	600	0	0
25 499 812	Manitou Art Project	0	7,500	1,500	0	0
25 499 802	Miscellaneous	377	10,000	1,690	5,265	3,000 <sup>a</sup>
25 499 804	Creek Trail Development	250	0	11,485	0	0
25 499 806	Fish Purchase	0	250	250	250	250
25 499 807	Soda Springs Reserves/Improve	0	30,000 <sup>b</sup>	30,000	10,000	3,500
25 499 809	Bill Bowers Park (Grants, etc.)	10,081	1,000	0	1,000	1,000
25 499 890	Park Planning & Study	0	600	0	0	0
25 499 801	Memorial Park	0	30,000	0	38,000	38,000
25 499 803	Bench Replacemen	0	4,000	4,200	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$ 30,547</b>	<b>\$ 84,350</b>	<b>\$ 52,925</b>	<b>\$ 98,515</b>	<b>\$ 79,815</b>
<b>ENDING FUND BALANCES (Deficit)</b>		<b>\$ 43,845</b>	<b>\$ 696</b>	<b>\$ 39,172</b>	<b>\$ (13,043)</b>	<b>\$ 5,657</b>

Revenues more (or less) than expenditures	\$ 22,088	\$ (38,550)	\$ (4,673)	\$ (52,215)	\$ (33,515)
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*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. Earmarked for grants to community organizations that may submit requests.
- b. Includes \$20,000 for repair of the Soda Springs Park Pavilion roof.

*City of Manitou Springs*

**CAPITAL IMPROVEMENTS FUND**

*This budget accounts for designated tax revenues and expenditures for public capital projects*

The Capital Improvements Fund funds capital projects for the General Fund operating departments. Most notably in Y2003 the City rebuilt the "East Arch", performed exterior improvements at the Swimming Pool, scheduled \$75,650 in street overlays, updated it's computer network and purchased "Bunker Gear" for the fire department. In Y2004, the City will continue improvements in these areas and fund the construction of Phase 1 of the "Creekwalk" project.

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>REVENUES:</b>						
39 311 110	Property Taxes (Earmarked.556 mills)	\$ 26,009	\$ 26,309	\$ 26,309	\$ 24,672	\$ 24,672
39 334 725	Federal Grant Rev. (Creekwalk Trail P1)	0	0	0	0	121,005
39 391 310	Transfer from Gen Fund (Earmarked %)	304,426	309,167	302,258	303,394	303,394
39 391 310	Transfer from Gen Fund (Supplement)	0	0	0	0	0
39 391 311	Transfer from Public Works Fund	37,786	37,854	37,854	35,500	35,500
39 365 500	Unclassified	0	0	6,451	0	0
39 335 790	CDOT Reimbursements	20,872	0	127,662	0	0
39 335 190	Investment Interest	1,360	790	944	790	790
39 342 900	Transfer from Fire Engine Reserve	(1,609)	0	0	0	0
<b>SUBTOTAL--Current Year Revenues</b>		<b>\$ 388,844</b>	<b>\$ 374,120</b>	<b>\$ 501,478</b>	<b>\$ 364,356</b>	<b>\$ 485,361</b>
Prior Year Ending Fund Balances		148,246	197,465	205,285	130,066	130,066
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 537,090</b>	<b>\$ 571,585</b>	<b>\$ 706,763</b>	<b>\$ 494,422</b>	<b>\$ 615,427</b>
<b>EXPENDITURES:</b>						
<b>Lease/Bonded Debt Service</b>						
39 498 857	Bond Agent Paying Fee	0	0	575	0	0
39 498 850	Master Lease Refinance (Banc One)	85,529	63,597	63,597	56,889	56,889 a
39 498 801	Cap Improv Debt Service (to 1/05)	64,212	65,524	65,524	61,633	61,633 b
39 498 860	Lease for city-wide inform.(Sun Trust)	41,265	3,439	3,439	0	0 c
39 498 870	Lease for 2 police and 1 fire vehicle	23,033	23,078	23,078	23,078	23,078 d
39 498 880	Lease for City-wide phone system	14,768	14,768	14,768	7,384	7,384 e
39 498 890	Lease for Dump Truck (MSG)	10,399	10,339	10,339	10,399	10,399 f
39 498 892	Lease for Police Vehicles (Tatonka)	0	0	25,124	23,344	23,344 g
39 498 891	Lease for 800 MHz Radios (Tatonka)	0	0	28,218	25,313	25,313 h
39 498 893	Lease Purchase - Asphalt Zipper	0	0	0	11,791	11,791 i
<b>SUBTOTAL--Lease/Bond Debt Service</b>		<b>\$ 239,206</b>	<b>\$ 180,745</b>	<b>\$ 234,662</b>	<b>\$ 219,831</b>	<b>\$ 219,831</b>
<b>Other Capital Projects.</b>						
39 499 818	City Hall Improvements	8,500	10,000	10,000	0	0
39 499 819	East Arch Improvement - City Share	0	24,500	32,500	0	0
39 499 821	East Arch Improvement - Reimbursement:	0	0	127,662	0	0
39 499 820	Fire Station/Equipment	0	20,000	20,000	45,724	36,724 j
39 499 825	Police Department Vehicle Replacement	0	25,000	0	0	0
39 499 840	Public Works Fund Street overlays	(333)	75,650	75,650	35,500	75,650
39 499 843	Supplemental street overlays/improvement	536	0	0	0	0
39 499 835	Pool Improvements	9,467	35,000	36,182	88,000	63,000
39 499 837	Public Works Vehicle Purchase	0	0	0	17,000	0
39 499 838	Library Building Improvements	0	0	0	7,900	7,900
39 499 895	1999 Flood Repairs	16,293	0	0	0	0
39 499 900	CMAQ Circulator	35,099	47,992	0	0	0
39 499 910	City Computer Equipment	23,037	35,639	35,639	20,903	20,903
39 499 920	Traffic Calming Equipment	0	0	4,402	0	0
39 499 898	Curb, Gutter, and Sidewalk repair	0	0	0	0	0
39 499 930	Creekwalk Trail Phase 1	0	0	0	0	177,976
39 499 950	Sidewalk Sweeper	0	0	0	12,000	0
<b>SUBTOTAL--Other Capital Projects</b>		<b>\$ 92,599</b>	<b>\$ 273,781</b>	<b>\$ 342,035</b>	<b>\$ 227,027</b>	<b>\$ 382,153</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 331,805</b>	<b>\$ 454,526</b>	<b>\$ 576,697</b>	<b>\$ 446,858</b>	<b>\$ 601,984</b>
<b>ENDING FUND BALANCES (Deficit)*</b>		<b>\$ 205,285</b>	<b>\$ 117,059</b>	<b>\$ 130,066</b>	<b>\$ 47,564</b>	<b>\$ 13,443</b>

Revenues more (or less) than expenditures                      \$ 57,039      \$ (80,406)      \$ (75,219)      \$ (82,502)      \$ (116,623)

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*



# City of Manitou Springs

## NOTES TO CAPITAL IMPROVEMENTS FUND

### DEBT/LEASE COMMITMENTS:

The city has purchased, or is in the process of purchasing, equipment through the use of lease purchase agreements as follows:

- A. In 1999, the refinance of several existing leases on vehicles and equipment, along with purchases of n vehicles and equipment, accounting system network computers and software, were financed with the proce of a "Master Lease" from Banc One Leasing Corporation. The total refinanced was \$701,094.
- B. In 1990, the City funded the Public Works Garage for \$270,000 and roads and parks for \$300,000 through general obligat bonds issued by US Bank, payable over 15 years at interest rates from 6.200 - 7.200% with the final due on January 15, 2005.
- C. SunTrust Master Lease number 0369 schedule 1, was obtained for the purchase of a city wide computer informat system on January 16, 2000, for the sum of \$115,000, financed at 5.131% for a total repayment cost of \$123,795 over the course of three years.
- D. SunTrust Master Lease number 0369 schedule 2, initiated in February 2001, for the purchase of two patrol car one fire/brush truck, and a "Vactor" sewer truck for a total purchase price of \$248,796. This lease/purchase wa financed at 4.51% with a total repayment cost of \$270,850 over the course of 5 yea
- E. On May 31, 2001, the City joined into a lease/purchase agreement with the U.S Bank Association (U.S. Ba for the sum of \$40,000 for the purchase of a new city-wide telephone system. The lease/purchase was obtained at an interest rate of 6.0% with a total repayment cost of \$44,303 over the course of 4 years.
- F. In 2002, the City obtained a lease/purchase agreement with Municipal Services Group for the purcha of a replacement dump truck valued at \$78,650. The rate obtined was 5.43% with a total repayment cost of \$103,993 over the course of ten years.
- G. In 2003, the City purchased 2 Chevrolet Impala and 1 Chevrolet Blazer police vehicles valued at \$67,0 with lease purchase financing provided by Tatanka Capital Corporation. The rate obtained was 4.49% with a total repayment of \$70,032.63 over the course of 3 years.
- H. In 2003, the City obtained 36 Motorola portable 800mHz radios valued at \$73,063 with lease purchase financ obtained from Tatanka Capital Corporation. The effective rate obtained was 1.96% with a total repayment of \$75,939 over the course of 3 years.

A visual summary of all lease/purchase commitments is as follows:

YEAR	A	B	C	D	E	F	G	H	
<u>2003</u>	63,597	65,524	3,439	50,170	14,768	10,399	23,344	25,313	= \$ 256,554
<u>2004</u>	56,899	61,633		50,170	7,384	10,399	23,344	25,313	= \$ 235,142
<u>2005</u>	36,766	67,340		50,170		10,399	23,344	25,313	= \$ 213,332
<u>2006</u>	15,319					10,399			= \$ 25,718
<u>2007</u>						10,399			= \$ 10,399
<u>2008</u>						10,399			= \$ 10,399
<u>2009</u>						10,399			= \$ 10,399
<u>2010</u>						10,399			= \$ 10,399
<u>2011</u>						10,399			= \$ 10,399
<b>TOTAL</b>	<b>\$ 172,581</b>	<b>194,497</b>	<b>\$ 3,439</b>	<b>\$ 150,510</b>	<b>\$ 22,152</b>	<b>\$ 93,591</b>	<b>\$ 70,032</b>	<b>\$ 75,939</b>	<b>\$ 782,741</b>

### Notes Cont.:

- i. This line represents the proposed lease/purchase of an "Asphalt Zipper" valued at \$54,49
- j. This line includes \$28,224 for a fire station ventilation system and \$8,500 for and emergency paging syste

### FIRE ENGINE RESERVE:

A summary of changes to Fire Engine Reserve in the Public Improvements Fund is as follows:

	ACTUAL 2002	BUDGET 2002	AMENDED 2003	REQUESTED 2003	BUDGET 2004
Prior Year Ending Reserve	\$ 21,199	\$ 1,199	\$ 1,199	\$ 1,199	\$ 1,199
Net Additions (reductions)	(20,000)	0	0	0	0
<b>Ending Fire Engine Reserve</b>	<b>\$ 1,199</b>	<b>\$ 1,199</b>	<b>\$ 1,199</b>	<b>\$ 1,199</b>	<b>\$ 1,199</b>

**DOWNTOWN PUBLIC FACILITIES FUND**

*this budget accounts for the debt and .3% sales taxes & expenditures designated for Downtown improvements.*

**SUMMARY OF 2003-2004 OPERATIONS:**

This fund represents the combined effort of a private and public partnership in the Manitou Avenue Revitalization Project. Participating entities include the Economic Development Council, The City of Manitou Springs, the Manitou Springs Business Improvement District, the Metropolitan Parking District, the Open Space Commission, the Parks and Recreation Advisory Board, the Mineral Springs Foundation, the Planning Commission, the Historic Preservation Commission and downtown area merchants. This project is phased over six years with the goals to reduce traffic congestion; improve the environment; increase pedestrian safety; parking enhancement; improved drainage; enhance historic preservation and visual aspects of the downtown area; and, improve business conditions. Standard street scape improvements include replacing and widening sidewalks; streetlight pole replacements; pedestrian lights; decrease in traffic lanes from 4 to 3 lanes; undergrounding of utilities; installing "bumpouts" for pedestrian crossing (ADA compliant); replace curb and gutter and; overlay of roadway. A complete description of each phase is contained on the following page.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b>REVENUES:</b>					
35 311 300 Earmarked Sales Tax	\$ -	\$ -	\$ -	\$ -	\$ 134,148
35 393 800 Note Proceeds	0	0	0	0	1,850,000
35 335 750 Conservation Easement	0	0	0	0	200,000
35 334 725 Federal Grant Proceeds	0	0	0	0	275,970
35 361 190 Investment Interest	0	0	0	0	8,875
35 365 500 Unclassified	0	0	0	0	0
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,468,993</b>
Prior Year Ending Fund Balances	0	0	0	0	0
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,468,993</b>

**LEASE/DEBT SERVICE:**

35 498 820 Series 2003 Bond Principal and Interest	0	0	0	0	134,148
<b>SUBTOTAL - Lease/Debt Service</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 134,148</b>

**EXPENDITURES:**

35 499 800 Bond Expense	0	0	0	0	37,000
35 499 910 Administrative Support (To Gen. Fund)	0	0	0	0	8,000
35 499 576 Design Survey	0	0	0	0	30,000
35 499 577 Preliminary Design	0	0	0	0	300,000
35 499 810 Phase 1A Shoshone Spring	0	0	0	0	505,970 a
35 499 820 Phase 1B Lane Restripe	0	0	0	0	0 b
35 499 830 Phase 1C Sidewalk, Curb, Gutter	0	0	0	0	0 c
35 499 840 Phase 2D Streetscape Improv.	0	0	0	0	0 d
35 499 850 Phase 3E Streetscape Improv.	0	0	0	0	0 e
35 499 860 Phase 3F "Round-About"	0	0	0	0	0 f
35 499 870 Phase 4G Streetscape Improv.	0	0	0	0	0 g
35 499 880 Phase 5H Streetscape Improve	0	0	0	0	0 h
<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,015,118</b>
<b>ENDING OPERATING CASH BALANCES (Deficit)*</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,453,875</b>

Revenues more (or less) than expenditures \$ - \$ - \$ - \$ - \$ 1,453,875

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis*

## **NOTES TO DOWNTOWN PUBLIC FACILITIES FUND**

- a. The Shoshone Spring Demonstration Project includes streetscape improvements for approximately 290 feet of north side Manitou Avenue street frontage from Manitou Jack's to the west corner of the proposed Manitou Lofts & Shops at Fountain Creek. Streetscape improvements include replacing and widening sidewalk, replacing streetlights, adding pedestrian lights and amenity areas. A plaza will be built at the Shoshone Spring building.
- b. 3-Lane Re-striping. Project B is being undertaken to demonstrate the feasibility of reducing Manitou Avenue from 4 travel lanes to 3 lanes - 2 travel lanes and 1 turning/service lane. It is proposed that the City will remove the existing striping and the CDOT will re-stripe the roadway for the proposed new 3-lane configuration. The project area will extend from the east side of Pawnee Avenue approximately 2,600 feet to the west of Park Avenue.
- c. Sidewalk, Curb and Gutter. Project C includes various curb and gutter, utility and sidewalk improvements along Manitou Avenue from the east City limits approximately 3000 feet to the US Highway 24 Bypass. This project will increase vehicle and pedestrian safety and improve storm drainage.
- d. Streetscape Improvement. Project D will be the first comprehensive phase of the Manitou Avenue streetscape improvement project. On the north side it will extend from the west end of the Demonstration Project approximately 500 feet to the east side of Ruxton Avenue. On the south side it will extend from the east side of Navajo Avenue to include the south side bump out for the crosswalk to Shoshone Plaza approximately 700 feet to the east side of Ruxton Avenue. This phase will also include two sets of mid-block bumpouts for pedestrian crosswalks.
- e. Streetscape Improvement. Project E will continue on the north and south sides of Manitou Avenue from the end of Project D approximately 500 feet west to the east side of Park Avenue intersection. This phase will include bump outs for the pedestrian crossings at Ruxton Avenue and will extend up Ruxton Avenue approximately 50 feet to the curb return.
- f. Roundabout. Project F will complete the west end of the Manitou Avenue Streetscape Improvement Project. It will extend from the end of Project E to approximately 150 feet west of the Park Avenue intersection. A tear drop-shaped "roundabout" will be constructed at the intersection to improve traffic movement from Park Avenue on to Manitou Avenue, provide a safe and efficient opportunity for traffic to turn around on Manitou Avenue, provide a traffic calming measure that will increase safety, and create a west entry feature that will announce arrival into the downtown area.
- g. Project G will construct the east end entry into the downtown area. It will begin approximately 50 feet east of the Pawnee Avenue intersection and extend on the north and south sides of Manitou Avenue approximately 450 feet to the east side of the Canon Avenue intersection. This phase will include bump outs for pedestrian crossings at Pawnee Avenue and at one mid block crossing.
- h. Project H will complete the streetscape improvements for Manitou Avenue through the downtown area. It will continue on the north and south sides of Manitou Avenue from the Project G and extend on the north side approximately 400 feet to the east end of the Demonstration Project, and on the south side approximately 400 feet to the east end of Project D. At the Canon Avenue intersection the north side will continue around the corner along the east side of Canon Avenue approximately 150 feet to Lafayette Road. This phase will include bumpouts for pedestrian crossings at the east side of Canon Avenue and the west side of Otoe Place.

*City of Manitou Springs*

**OPEN SPACE FUND**

***This budget accounts for property taxes and sales taxes designated for open space acquisitions.***

The Open Space Fund falls under the advisory purview of the Open Space Advisory Committee (OSAC). In Y2003, OSAC completed the lease/purchase of the 21 acres constituting the Red Mountain Phase II Open Space Purchase. In Y2004, the Open Space Advisory Committee hopes to contribute funds to the Red Rocks Open Space Purchase, headed by the City of Colorado Springs, in order to give the City of Manitou Springs a voice in the utilization of this large tract of land which borders the City's east side.

ACCOUNT NUMBER & DESCRIPTION:		ACTUAL 2002	BUDGET 2003	AMENDED 2003	REQUESTED 2004	BUDGET 2004
<b>REVENUES:</b>						
23 311 110	Property Taxes	\$ 37,423	\$ 37,854	\$ 37,854	\$ 35,499	\$ 35,499
23 311 300	Sales Taxes	41,345	42,000	40,000	42,000	42,000
23 365 500	Miscellaneous	4,519	0	11,041	0	0
23 361 190	Investment Interest	688	500	500	500	500
<b>SUB TOTAL--Current Year Revenues</b>		<b>\$ 83,975</b>	<b>\$ 80,354</b>	<b>\$ 89,395</b>	<b>\$ 77,999</b>	<b>\$ 77,999</b>
Prior Year Ending Fund Balances		151,502	72,469	73,812	4,337	4,337
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 235,477</b>	<b>\$ 152,823</b>	<b>\$ 163,207</b>	<b>\$ 82,336</b>	<b>\$ 82,336</b>

<b>EXPENDITURES:</b>						
<b>Lease/Debt Service</b>						
23 498 820	Cormac Lease/Purchase	35,400	33,600	33,600	31,800	31,800 a
23 498 821	Red Mountain Phase II Lease/Purchase	0	0	0	27,050	27,050
<b>SUBTOTAL - Lease/Debt Service</b>		<b>\$ 35,400</b>	<b>\$ 33,600</b>	<b>\$ 33,600</b>	<b>\$ 58,850</b>	<b>\$ 58,850</b>

<b>EXPENDITURES:</b>						
23 499 830	Red Mountain Purchase	0	0	32,542	0	0
23 499 841	Pre-purchase Costs (Appraisals, etc.)	46	5,000	6,739	0	0
23 499 910	Admin Support (to General Fund)	8,000	8,000	8,000	8,000	8,000
23 499 596	Mapping Services	0	0	0	0	0
23 499 599	Open Space Plan Update	230	4,500	4,500	0	0
23 499 550	Open Space Plan (Printing and Publicat)	1,493	5,000	5,000	0	0
23 499 710	Open Space Property Purchases	115,016	83,539	56,489	0	0
23 499 735	Trail Acquisition & Development	0	10,000	10,000	10,000	10,000 b
23 499 840	Unclassified/Miscellaneous	1,480	2,000	2,000	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$ 161,665</b>	<b>\$ 151,639</b>	<b>\$ 158,870</b>	<b>\$ 76,850</b>	<b>\$ 76,850</b>
<b>ENDING FUND BALANCES (Deficit)*</b>		<b>\$ 73,812</b>	<b>\$ 1,184 f</b>	<b>\$ 4,337 f</b>	<b>\$ 5,486</b>	<b>\$ 5,486</b>

Revenues more (or less) than expenditures      \$ (77,690)    \$ (71,285)    \$ (69,475)    \$ 1,149    \$ 1,149

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. This expenditure was previously charged out of 23-499-710.
- b. This line contains a \$10,000 contribution for Red Rocks Participation. Participation will involve 5 like contributions

*City of Manitou Springs*

**PUBLIC WORKS FUND**

*This budget accounts for designated tax revenues and expenditures for street and road projects*

Currently, the Public Works Fund collects designated property tax revenues and passes those revenues to the Capital Improvements Fund to be utilized in designated street overlay project

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>		<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b><u>REVENUES</u></b>						
11 311 110	Property Taxes	\$ 37,423	\$ 37,854	\$ 37,854	\$ 35,500	\$ 35,500 a
11 311 790	El Paso County Shareback	0	0	0	0	0
11 361 190	Investment Interest	76	0	36	0	0
<b>SUB TOTAL--Current Year Revenues</b>		<b>\$ 37,499</b>	<b>\$ 37,854</b>	<b>\$ 37,890</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>
Prior Year Ending Fund Balance:		5,500	5,725	5,213	5,249	5,249
<b>TOTAL AVAILABLE FUNDS</b>		<b>\$ 42,999</b>	<b>\$ 43,579</b>	<b>\$ 43,103</b>	<b>\$ 40,749</b>	<b>\$ 40,749</b>

<b><u>EXPENDITURES:</u></b>						
11 499 939	Transfer to Cap Improve Fund	37,786	37,854	37,854	35,500	35,500 b
11 499 840	Miscellaneous	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>\$ 37,786</b>	<b>\$ 37,854</b>	<b>\$ 37,854</b>	<b>\$ 35,500</b>	<b>\$ 35,500</b>
<b>ENDING FUND BALANCES (Deficit)</b>		<b>\$ 5,213</b>	<b>\$ 5,725 f</b>	<b>\$ 5,249 f</b>	<b>\$ 5,249</b>	<b>\$ 5,249</b>

Revenues more (or less) than expenditures      \$ (287)      \$ -      \$ 36      \$ -

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. Estimated revenues from earmarked 8/10's of one mill for street purposes (approved by voters in 1997)
- b. Transfer to Capital Improvements Fund to combine with other monies for street improvements.

*City of Manitou Springs*

**MINERAL POOL DEVELOPMENT FUND**

***This budget accounts for designated .2% sales taxes & expenses for mineral pool development***

The Mineral Pool Development Fund falls under the advisory purview of the Mineral Springs Foundation. In Y2003, the Mineral Springs Foundation funded, jointly with the United States Geological Service, a viability study of the City's subterranean aquifer system. Additionally, the fund collected unexpended proceeds from its 1998 Series B bond issue from escrow. These funds were placed into reserve.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
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**REVENUES**

27 311 300 Sales Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
27 361 190 Investment Interest	721	700	700	700	700

<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 721</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>	<b>\$ 700</b>
Prior Year Ending Fund Balances	70,440	70,896	72,650	61,254	61,254

<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 71,161</b>	<b>\$ 71,596</b>	<b>\$ 73,350</b>	<b>\$ 61,954</b>	<b>\$ 61,954</b>
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**EXPENDITURES:**

27 499 710 Mineral Pool Acquisition	0	0	0	0	0
27 499 733 Mineral Pool Development Improvement	(1,283)	0	0	0	0
27 499 899 Miscellaneous	(1,206)	0	11,096	0	0
27 499 910 Admin Support (to Gen.Fund)	1,000	1,000	1,000	1,000	1,000 a

<b>TOTAL EXPENDITURES</b>	<b>\$ (1,489)</b>	<b>\$ 1,000</b>	<b>\$ 12,096</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
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<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 72,650</b>	<b>\$ 70,596</b>	<b>\$ 61,254</b>	<b>\$ 60,954</b>	<b>\$ 60,954</b>
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Revenues more (or less) than expenditures      \$ 2,210      \$ (300)      \$ (11,396)      \$ (300)      \$ (300)

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. Reimbursement for administrative, accounting and other services provided by General Fund departments.
- b. Reserve created by unexpended bond proceeds financed by 1998 Series B Bonds.

<b>Mineral Pool Development Reserve</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>FORECASTED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
Prior Year Ending Reserve	\$ -	\$ -	\$ 120,719	\$ 120,719	\$ 120,719 b
Net Additions (reductions)	0	0	0	0	0
<b>Ending Mineral Pool Reserve</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 120,719</b>	<b>\$ 120,719</b>	<b>\$ 120,719</b>

*City of Manitou Springs*

**EL PASO BLVD/BECKERS PARK FUND**

***This budget accounts for 3-mill property tax revenues and expenditures for El Paso Blvd. Park***

The El Paso Blvd/Beckers Park Fund falls under the authority of the Manitou Springs Park Authority established to issue bonds after the 1998 general election approved a property tax increase for the acquisition and maintenance of the park. In Y2003, the Park Authority funded the maintenance and debt service of the park. The Y2004 budget includes funds to convert an existing storage facility into public restrooms.

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>ACTUAL 2002</b>	<b>BUDGET 2003</b>	<b>AMENDED 2003</b>	<b>REQUESTED 2004</b>	<b>BUDGET 2004</b>
<b><u>REVENUES</u></b>					
28 311 110 Property Tax-Acquisition	\$ 93,558	\$ 94,636	\$ 94,636	\$ 88,748	\$ 88,748
28 311 111 Property Tax-Development	46,779	47,318	47,318	44,374	44,374
28 361 190 Investment Interest	316	220	324	220	220
<b>SUB TOTAL--Current Year Revenues</b>	<b>\$ 140,653</b>	<b>\$ 142,174</b>	<b>\$ 142,278</b>	<b>\$ 133,342</b>	<b>\$ 133,342</b>
Prior Year Ending Fund Balances	6,162	43,480	41,704	84,701	84,701
<b>TOTAL AVAILABLE FUNDS</b>	<b>\$ 146,815</b>	<b>\$ 185,654</b>	<b>\$ 183,982</b>	<b>\$ 218,043</b>	<b>\$ 218,043</b>

<b><u>EXPENDITURES:</u></b>					
28 499 710 Acquisition Costs	0	0	0	0	0
28 499 899 Miscellaneous	2,645	0	0	0	0
28 499 733 Park Development Costs Improvements	6,867	0	517	21,000	21,000 a
28 499 910 Admin Support (to Gen.Fund)	24,000	24,000	24,000	24,000	24,000 b
28 498 816 Land Lease (Series A Bonds P&I)	71,599	75,283	74,764	71,757	71,757 c
28 498 814 Land Lease (Series A Bonds Principal)	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>\$ 105,111</b>	<b>\$ 99,283</b>	<b>\$ 99,281</b>	<b>\$ 116,757</b>	<b>\$ 116,757</b>
<b>ENDING FUND BALANCES (Deficit)*</b>	<b>\$ 41,704</b>	<b>\$ 86,371 f</b>	<b>\$ 84,701 f</b>	<b>\$ 101,286</b>	<b>\$ 101,286</b>

Revenues more (or less) than expenditures                      \$    35,542       \$    42,891       \$    42,997       \$    16,585       \$    16,585

*\*This is the unreserved, undesignated Fund Balance available for future appropriation (spending) on a cash basis.*

**Notes:**

- a. Estimated cost of modifying current utility building to house 2 bathrooms.
- b. Admin. Support for year 2000 includes \$23,000 for full-time Maintenance Worker in Public Services Dept.
- c. Lease payments to Manitou Springs Park Authority for park land and costs financed by 1998 Series A Bonds.

**5 YEAR CAPITAL IMPROVEMENTS PLAN***This is an extended schedule of expenditures for dedicated capital improvements programs*

<b>ACCOUNT NUMBER &amp; DESCRIPTION:</b>	<b>BUDGET 2004</b>	<b>BUDGET 2005</b>	<b>BUDGET 2006</b>	<b>BUDGET <u>2007</u></b>	<b>BUDGET <u>2008</u></b>
39 499 835 Pool Improvements - HVAC					
39 499 Pool Improvements - Filtration					
39 499 Pool Improvements - Roof					
39 499 Pool Improvements - Diving Board					
Pool Total	45,000 a	43,000			
39 499 825 Police - Vehicle Replacement	0	46,000	44,000	50,000	52,000
39 499 838 Library Improvements - Carpet	(7,900)				
39 499 Library Improvements - Building		1,000,000 b			
39 499 Community Planning - Vehicle	0	23,000			
39 499 893 Public Works - Asphalt Zipper	11,791 c	11,791	11,791	11,791	11,791
39 499 Public Works - Sidewalk Sweeper	(12,000)				
39 499 820 Fire Department - Garage Ventilat.	24,000				
39 499 Fire Department - Bunker Gear	0	10,000	0	10,000	0
39 499 Fire Department - Paging/Alarm	17,500				
39 499 910 City Computer Equipment	20,903				
39 499 930 Creekwalk Trail Phase 1	177,976 d				
<b>TOTAL ANNUAL EXPENDITURES:</b>	<b>\$277,270</b>	<b>\$1,133,791</b>	<b>\$55,791</b>	<b>\$71,791</b>	<b>\$63,791</b>

- Notes:**
- a. Various improvements necessary at the Pool. This line was reduced from \$88,000 to \$45,000 on year 2004. Remainder of \$43,000 was carried over to year 2005. Requested allocation was: \$47,000 for HVAC; \$23,000 for filtration; \$10,000 for the roof; and \$8,000 for a diving board.
  - b. Cost of an expansion/addition to the current library building.
  - c. Total cost of asphalt zipper is \$54,493 - this line represents 5 year lease purchase at 3%.
  - d. This 20% match leverages \$121,005 in federal transportation enhancement grant funds.
  - e. Phase 1 match leverages \$275,970 in federal transportation enhancement grant funds and Phase 2 leverages \$300,000.



**MANITOU SPRINGS GENERAL FUND--  
PUBLIC WORKS DEBT (GENERAL OBLIGATION BONDS)**

\$570,000 Face Amount dated 3/15/1990 \$300,000 for roads and parks - \$270,000 Pub Works Garage Variable Interest rates - Paid Semi-annually over 15 years
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<b>Paymnt Date</b>	<b>\$-Amt. Principal</b>	<b>% Int. Rate</b>	<b>\$-Amt. Interest</b>	<b>Total Payment</b>	<b>Annual Debt Service</b>	<b>Year</b>
01/15/2002	50,000	7.050	7,981	57,981		
07/15/2002			6,231	6,231	\$ 64,213	<b>2002</b>
01/15/2003	55,000	7.100	6,231	61,231		
07/15/2003			4,293	4,293	\$ 65,524	<b>2003</b>
01/15/2004	55,000	7.200	4,293	59,293		
07/15/2004			2,340	2,340	\$ 61,633	<b>2004</b>
01/15/2005	65,000	7.200	2,340	67,340	\$ 67,340	<b>2005</b>
<b>Totals</b>	<b>\$ 225,000</b>		<b>\$ 33,709</b>	<b>\$ 258,709</b>	<b>\$ 258,709</b>	

**MANITOU SPRINGS WATER & SEWER ENTERPRISES--  
LONG-TERM DEBT PRINCIPAL & INTEREST**

<b>Series 1992 Sewer Revenue Bonds - \$330,000 Face Amt.</b>	<b>Series 1990 Refunding Bonds - \$795,000 Face Amt.</b>	<b>Colorado Water Conservancy Bd. Loan</b>
<b>5% Interest as of 3/1/1993 Payable over 10 Years</b>	<b>7.0% Interest as of 11/6/1990 Payable over 12 Years</b>	<b>4% Interest as of 5/1/86 Payable over 40 Years</b>

Year							ANNUAL DEBT SERVICE		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Total
2002	40,000	1,160	105,000	7,586	24,409	36,182	169,409	44,928	
				3,806				3,806	218,143
2003			105,000	3,806	25,390	35,202	130,390	39,008	169,398
2004					26,409	34,183	26,409	34,183	60,592
2005					27,469	33,122	27,469	33,122	60,591
2006					28,572	32,019	28,572	32,019	60,591
2007					29,720	30,872	29,720	30,872	60,592
2008					30,913	29,679	30,913	29,679	60,592
2009					32,154	28,437	32,154	28,437	60,591
2010					33,445	27,146	33,445	27,146	60,591
2011					34,788	25,803	34,788	25,803	60,591
2012					36,185	24,406	36,185	24,406	60,591
2013					37,638	22,954	37,638	22,954	60,592
2014					39,149	21,442	39,149	21,442	60,591
2015					40,721	19,870	40,721	19,870	60,591
2016					42,357	18,235	42,357	18,235	60,592
2017					44,057	16,534	44,057	16,534	60,591
2018					45,826	14,765	45,826	14,765	60,591
2019					47,666	12,925	47,666	12,925	60,591
2020					49,580	11,011	49,580	11,011	60,591
2021					51,571	9,020	51,571	9,020	60,591
2022					53,642	6,950	53,642	6,950	60,592
2023					55,796	4,796	55,796	4,796	60,592
2024					58,036	2,555	58,036	2,555	60,591
2025					5,604	224	5,604	224	60,592
<b>Totals</b>	<b>\$ 40,000</b>	<b>\$ 1,160</b>	<b>\$ 210,000</b>	<b>\$ 15,198</b>	<b>\$ 901,097</b>	<b>\$ 498,332</b>	<b>\$ 1,151,097</b>	<b>\$ 514,690</b>	<b>\$ 1,720,551</b>

*City of Manitou Springs*

**CITY SALES TAXES--TAXABLE RETAIL SALES AND TAXES**

YEAR	TOTAL ANNUAL			GENERAL FUND		OTHER FUNDS (1)		TOTAL CITY OF MS		Equivalent City Tax Per Person
	SALES VOLUME	DOLLAR GROWTH		TAX RATE	Taxes for GEN. FUND	TAX RATE	Taxes for OTHER	TAX RATE	TOTAL TAXES	
1983	\$ 13,997,000	\$ 423,000	3.1%	3.0%	\$ 419,910	0.0%	\$ -	3.0%	\$ 419,910	\$ 92.29
1984	\$ 15,082,283	\$ 1,085,283	7.8%	3.0%	\$ 452,468	0.0%	\$ -	3.0%	\$ 452,468	\$ 98.36
1985	\$ 15,522,810	\$ 440,527	2.9%	3.0%	\$ 465,684	0.0%	\$ -	3.0%	\$ 465,684	\$ 100.15
1986	\$ 15,837,235	\$ 314,425	2.0%	3.5%	\$ 554,303	0.0%	\$ -	3.5%	\$ 554,303	\$ 118.57
1987	\$ 16,339,402	\$ 502,167	3.2%	3.5%	\$ 571,879	0.0%	\$ -	3.5%	\$ 571,879	\$ 121.68
1988	\$ 17,311,842	\$ 972,440	6.0%	3.5%	\$ 605,914	0.0%	\$ -	3.5%	\$ 605,914	\$ 127.56
1989	\$ 18,301,062	\$ 989,220	5.7%	3.5%	\$ 640,537	0.0%	\$ -	3.5%	\$ 640,537	\$ 134.14
1990	\$ 19,620,160	\$ 1,319,098	7.2%	3.5%	\$ 686,706	0.0%	\$ -	3.5%	\$ 686,706	\$ 143.06
1991	\$ 21,959,929	\$ 2,339,769	11.9%	3.5%	\$ 768,598	0.0%	\$ -	3.5%	\$ 768,598	\$ 159.29
1992	\$ 24,585,685	\$ 2,625,756	12.0%	3.5%	\$ 860,499	0.0%	\$ -	3.5%	\$ 860,499	\$ 177.42
1993	\$ 26,475,531	\$ 1,889,846	7.7%	3.5%	\$ 926,644	0.0%	\$ -	3.5%	\$ 926,644	\$ 190.08
1994	\$ 27,418,877	\$ 943,346	3.6%	3.5%	\$ 959,661	0.0%	\$ -	3.5%	\$ 959,661	\$ 195.85
1995	\$ 29,272,157	\$ 1,853,280	6.8%	3.5%	\$ 1,024,525	0.1%	\$ 29,272	3.6%	\$ 1,053,798	\$ 212.89
1996	\$ 32,300,266	\$ 3,028,109	10.3%	3.5%	\$ 1,134,915	0.1%	\$ 32,300	3.6%	\$ 1,167,215	\$ 233.44
1997	\$ 32,946,044	\$ 645,778	2.0%	3.5%	\$ 1,155,864	0.1%	\$ 32,946	3.6%	\$ 1,188,810	\$ 235.41
1998	\$ 35,900,000	\$ 2,953,956	9.0%	3.5%	\$ 1,532,676	0.3%	\$ 107,700	3.8%	\$ 1,640,376	\$ 321.64
1999	\$ 37,811,995	\$ 1,911,995	5.3%	3.5%	\$ 1,500,000	0.3%	\$ 113,436	3.8%	\$ 1,613,436	\$ 316.36
2000	\$ 43,017,614	\$ 5,205,619	13.8%	3.5%	\$ 1,549,600	0.3%	\$ 129,053	3.8%	\$ 1,667,200	\$ 334.78
2001	\$ 43,937,028	\$ 919,414	2.1%	3.5%	\$ 1,538,093	0.1%	\$ 43,937	3.6%	\$ 1,582,030	\$ 317.68
2002	\$ 43,839,180	\$ (97,848)	-0.2%	3.5%	\$ 1,532,676	0.1%	\$ 43,839	3.6%	\$ 1,578,210	\$ 316.91
2003*	\$ 42,857,143	\$ (982,037)	-2.2%	3.5%	\$ 1,500,000	0.1%	\$ 42,857	3.6%	\$ 1,542,857	\$ 309.81
2004*	\$ 42,857,143	\$ -	0.0%	3.5%	\$ 1,500,000	0.4%	\$ 171,429	3.9%	\$ 1,671,429	\$ 335.63

(1) Total Other Funds: Open Space Fund =.1%

(2) This is based on population and equals total yearly city taxes divided by estimated population  
(4,500 in 1982, increasing to 4,980 for year 2000).

\* Projected.

*City of Manitou Springs*

**CITY PROPERTY TAXES--ASSESSED VALUATIONS AND TAX MILL LEVY RATES**

YEAR OF Collection				GENERAL FUND		OTHER FUNDS (1)		TOTAL CITY OF MS		Equivalent City Tax Per Person
	ASSESSED VALUATION	DOLLAR INCREASE (-DECREASE)		MILL LEVY	Taxes for GEN. FUND	MILL LEVY	Taxes for OTHER	MILL LEVY	TOTAL TAXES	
1991	\$ 28,139,720	\$ 1,724,300	6.5%	12.680	\$ 356,812	0.556	\$ 15,646	13.236	\$ 372,457	\$ 77.60
1992	\$ 28,360,820	\$ 221,100	0.8%	12.680	\$ 359,615	0.556	\$ 15,769	13.236	\$ 375,384	\$ 77.80
1993	\$ 25,505,440	\$ (2,855,380)	-10.1%	12.680	\$ 323,409	0.556	\$ 14,181	13.236	\$ 337,590	\$ 69.61
1994	\$ 25,865,830	\$ 360,390	1.4%	12.680	\$ 327,979	0.556	\$ 14,381	13.236	\$ 342,360	\$ 70.23
1995	\$ 24,750,930	\$ (1,114,900)	-4.3%	12.680	\$ 313,842	0.556	\$ 13,762	13.236	\$ 327,603	\$ 66.86
1996	\$ 25,177,160	\$ 426,230	1.7%	12.680	\$ 319,246	0.556	\$ 13,999	13.236	\$ 333,245	\$ 67.32
1997	\$ 28,689,230	\$ 3,512,070	13.9%	11.694	\$ 335,492	2.156	\$ 61,854	13.850	\$ 397,346	\$ 79.47
1998	\$ 28,752,940	\$ 63,710	0.2%	11.694	\$ 336,237	2.156	\$ 61,991	13.850	\$ 398,228	\$ 78.86
1999	\$ 35,529,720	\$ 6,776,780	23.6%	11.097	\$ 394,273	5.156	\$ 183,191	16.253	\$ 577,465	\$ 113.23
2000	\$ 35,264,720	\$ (265,000)	-0.9%	11.694	\$ 412,386	5.156	\$ 181,825	16.850	\$ 594,211	\$ 116.51
2001	\$ 40,799,190	\$ 5,534,470	15.6%	10.825	\$ 441,651	5.156	\$ 210,361	15.981	\$ 652,012	\$ 130.93
2002	\$ 47,375,490	\$ 6,576,300	13.8%	12.680	\$ 600,721	5.156	\$ 244,268	17.836	\$ 844,989	\$ 169.68
2003	\$ 47,317,920	\$ (57,570)	-0.1%	13.121	\$ 620,858	5.156	\$ 243,970	18.277	\$ 864,829	\$ 173.66
2004	\$ 44,594,630	\$ (2,723,290)	-5.8%	12.212	\$ 544,590	5.156	\$ 229,929	16.900	\$ 774,519	\$ 155.53

**One Mill = .1% or .001 (raises \$10 in taxes per \$1,000 assessed valuation).**

Notes: (1) Capital Improvement Fund Paving=.556 mills; Open Space Fund=.800 mills; Public Works Paving Fund=.800 mills; and El Paso Blvd Park Fund 3.000 mills; Total Other Funds= 5.156 mills.

(2) This is based on population and equals total yearly city taxes divided by estimated population (4,800 in 1990 increasing to 4,980 for year 2000).

*City of Manitou Springs*

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**TOTAL MILL LEVY HISTORY FOR MANITOU SPRINGS AREA**

	<u>1994</u>	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
<b><u>Mill Levies Paid to City of Manitou Springs:</u></b>											
City - Paving Special Rev. Fund (1995 vote)				0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
City - Open Space Special Rev. Fund (1995 vote)				0.800	0.800	0.800	0.800	0.800	0.800	0.800	0.800
City - Capital Improvement Fund (1991 vote)	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556	0.556
City - General Fund	12.680	12.680	12.680	11.694	11.694	11.097	11.694	10.825	12.680	13.121	12.680
City - El Paso Blvd. Fund (1997 vote)	0.000	0.000	0.000	0.000	0.000	3.000	3.000	3.000	3.000	3.000	3.000
City - TABOR Property Tax Refund	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	(0.468)
<b>Total to City:</b>	<b>13.236</b>	<b>13.236</b>	<b>13.236</b>	<b>13.850</b>	<b>13.850</b>	<b>16.253</b>	<b>16.850</b>	<b>15.981</b>	<b>17.836</b>	<b>18.277</b>	<b>17.368</b>
<b><u>Mill Levies Paid to Other Agencies:</u></b>											
School District 14	55.520	55.520	55.520	48.669	48.669	48.669	48.669	48.669	50.000	49.709	
El Paso County	12.000	12.000	12.000	11.405	11.405	11.405	11.405	11.405	7.821	7.880	
S.E. Colo. Water Cons. Dist.	0.969	0.969	0.969	0.969	0.969	0.969	0.969	0.969	0.855	0.897	
<b>Total Non-City:</b>	<b>68.489</b>	<b>68.489</b>	<b>68.489</b>	<b>61.043</b>	<b>61.043</b>	<b>61.043</b>	<b>61.043</b>	<b>61.043</b>	<b>58.676</b>	<b>58.486</b>	
<b>TOTAL MILL LEVY</b>	<b>81.725</b>	<b>81.725</b>	<b>81.725</b>	<b>74.893</b>	<b>74.893</b>	<b>77.296</b>	<b>77.893</b>	<b>77.024</b>	<b>76.512</b>	<b>76.763</b>	